1991 No. 542

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) (No. 2) Order (Northern Ireland) 1991

Made . . . . . 23rd December 1991

Coming into operation . . 6th April 1992

Whereas the Secretary of State for Social Security has made an order(**a**) under sections 120(5) and (6), 121(2) and 123A(2) of the Social Security Act 1975(**b**):

Now, therefore, the Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 120 of the Social Security (Northern Ireland) Act 1975(**c**) and of all other powers enabling it in that behalf, hereby makes the following order:

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Contributions) (Re-rating) (No. 2) Order (Northern Ireland) 1991 and shall come into operation on 6th April 1992.

(2) In this order "the Act" means the Social Security (Northern Ireland) Act 1975.

Weekly earnings figures for secondary earnings brackets

2. In section 4(6E) of the Act(**d**) (secondary earnings brackets)—

(*a*) for the figure £84·99 specified in respect of Bracket 1 there shall be substituted the figure £89·99;

(*b*) for the figures £85·00 and £129·99 specified in respect of Bracket 2 there shall be substituted respectively the figures £90·00 and £134·99;

(*c*) for the figures £130·00 and £184·99 specified in respect of Bracket 3 there shall be substituted respectively the figures £135·00 and £189·99;

(**a**) S.I. 1991/2909

(**b**) 1975 c. 14

(**c**) 1975 c. 15; section 120 was amended by the Schedule to the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (S.I. 1977/610 (N.I. 11)), paragraph 9 of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)), Article 9(5) of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)), Schedule 10 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)) and Schedule 2 to the Redundancy Fund (Abolition) (Northern Ireland) Order 1991 (S.I. 1991/196 (N.I. 2))

(**d**) Section 4(6E) was substituted by Article 9(2) of the Social Security (Northern Ireland) Order 1985 and amended by Article 2 of S.R. 1991 No. 73

(*d*) for the figure £185·00 specified in respect of Bracket 4 there shall be substituted the figure £190·00.

Rate of, and small earnings exception from, Class 2 contributions

3. In section 7 of the Act (Class 2 contributions)—

(*a*) in subsection (1) (weekly rate) for "£5·15"(**a**) there shall be substituted "£5·35";

(*b*) in subsection (5) (small earnings exception) for "£2,900"(**b**) there shall be substituted "£3,030".

Amount of Class 3 contributions

4. In section 8(1) of the Act (amount of Class 3 contributions) for "£5·05"(**c**) there shall be substituted "£5·25".

Lower and upper limits for Class 4 contributions

5. In sections 9(2) and 10(1) of the Act (Class 4 contributions recoverable under Tax Acts and regulations)—

(*a*) for "£5,900"(**d**) (lower limit) wherever it appears there shall be substituted in each of those sections "£6,120";

(*b*) for "£20,280"(**e**) (upper limit) there shall be substituted in each of those sections "£21,060".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 23rd December 1991.

(L.S.) *A. N. Burns*
Assistant Secretary

(**a**) *See* Article 3(*a*) of S.R. 1991 No. 73
(**b**) *See* Article 3(*b*) of S.R. 1991 No. 73
(**c**) *See* Article 4 of S.R. 1991 No. 73
(**d**) *See* Article 5(*a*) of S.R. 1991 No. 73
(**e**) *See* Article 5(*b*) of S.R. 1991 No. 73

EXPLANATORY NOTE

(This note is not part of the Order.)

This order corresponds to an order (S.I. 1991/2909) made by the Secretary of State for Social Security under sections 120(5) and (6), 121(2) and 123A(2) of the Social Security Act 1975.

The order increases the amounts of weekly earnings specified in the secondary earnings brackets in section 4(6E) of the Social Security (Northern Ireland) Act 1975 (''the Act''), which determine the appropriate percentage rate at which secondary Class 1 contributions are payable under the Act (Article 2). The increases in respect of Bracket 1 are from £84·99 to £89·99, in respect of Bracket 2 from £85·00 and £129·99 to £90·00 and £134·99 respectively, in respect of Bracket 3 from £130·00 and £184·99 to £135·00 and £189·99 respectively and in respect of Bracket 4 from £185·00 to £190·00.

The order also increases the rates of Class 2 and Class 3 contributions payable under the Act from £5·15 to £5·35 and from £5·05 to £5·25 respectively (Articles 3(*a*) and 4). It increases from £2,900 to £3,030 the amount of earnings below which an earner may be excepted from liability for Class 2 contributions (Article 3(*b*)). It also increases, from £5,900 to £6,120 and from £20,280 to £21,060 respectively, the lower and upper limits of profits or gains between which Class 4 contributions are payable (Article 5).