1993 No. 60

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Order (Northern Ireland) 1993

Made	*18th February 1993*
Coming into operation . .	*6th April 1993*

Whereas the Secretary of State for Social Security has made an order(a) under sections 141(4) and (5), 142(2), 145(2) and 189(1) of the Social Security Administration Act 1992(b):

Now, therefore, the Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 129 of the Social Security Administration (Northern Ireland) Act 1992(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) Order (Northern Ireland) 1993 and shall come into operation on 6th April 1993.

(2) In this order "the Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(d).

Weekly earnings figures for secondary earnings brackets

2. In section 9(3) of the Act (secondary earnings brackets)—

(*a*) for the figure £89·99 specified in respect of Bracket 1 there shall be substituted the figure £94·99;

(*b*) for the figures £90·00 and £134·99 specified in respect of Bracket 2 there shall be substituted respectively the figures £95·00 and £139·99;

(*c*) for the figures £135·00 and £189·99 specified in respect of Bracket 3 there shall be substituted respectively the figures £140·00 and £194·99;

(*d*) for the figure £190·00 specified in respect of Bracket 4 there shall be substituted the figure £195·00.

(a) S.I. 1993/280
(b) 1992 c. 5
(c) 1992 c. 8
(d) 1992 c. 7

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

3. In section 11 of the Act (Class 2 contributions)—

(*a*) in subsection (1) (weekly rate) for "£5·35" there shall be substituted "£5·55";

(*b*) in subsection (4) (small earnings exception) for "£3,030" there shall be substituted "£3,140".

Amount of Class 3 contributions

4. In section 13(1) of the Act (amount of Class 3 contributions) for "£5·25" there shall be substituted "£5·45".

Lower and upper limits for Class 4 contributions

5. In sections 15(3) and 18(1) of the Act (Class 4 contributions recoverable under the Income Tax Acts and regulations)—

(*a*) for "£6,120" (lower limit) wherever it appears there shall be substituted in each of those sections "£6,340";

(*b*) for "£21,060" (upper limit) there shall be substituted in each of those sections "£21,840".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 18th February 1993.

(L.S.) *A. Devlin*

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Order.)

This order corresponds to an order (S.I. 1993/280) made by the Secretary of State for Social Security under sections 141(4) and (5), 142(2), 145(2) and 189(1) of the Social Security Administration Act 1992.

The order increases the amounts of weekly earnings specified in the secondary earnings brackets in section 9(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (''the Act''), which determine the appropriate percentage rate at which secondary Class 1 contributions are payable under the Act (Article 2). The increases are, in respect of Bracket 1 from £89·99 to £94·99, in respect of Bracket 2 from £90·00 and £134·99 to £95·00 and £139·99 respectively, in respect of Bracket 3 from £135·00 and £189·99 to £140·00 and £194·99 respectively and in respect of Bracket 4 from £190·00 to £195·00.

The order also increases the rate of Class 2 and amount of Class 3 contributions specified in sections 11(1) and 13(1) of the Act from £5·35 to £5·55 and from £5·25 to £5·45 respectively (Articles 3(*a*) and 4). It increases, from £3,030 to £3,140, the amount of earnings specified in section 11(4) of the Act below which an earner may be excepted from liability for Class 2 contributions (Article 3(*b*)). It also increases, from £6,120 to £6,340 and from £21,060 to £21,840 respectively, the lower and upper limits of profits or gains specified in sections 15(3) and 18(1) of the Act between which Class 4 contributions are payable (Article 5).