

1977 No. 27

SOCIAL SECURITY**The Social Security (Contributions, Re-rating) Order
(Northern Ireland) 1977**

Made 8th February 1977

Coming into operation 6th April 1977

The Department of Health and Social Services for Northern Ireland, in conjunction with the Department of Finance for Northern Ireland so far as relates to matters with regard to which that Department has so directed(a), and in exercise of the powers conferred on it by section 120 of the Social Security (Northern Ireland) Act 1975(b), and of all other powers enabling it in that behalf, hereby makes the following order: which order corresponds to the order made by the Secretary of State for Social Services(c) under section 120 of the Social Security Act 1975(d):

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1977 and shall come into operation on 6th April 1977.

(2) In this order, unless the context otherwise requires, “the Act” means the Social Security (Northern Ireland) Act 1975, as amended by the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1975(e), and other expressions have the same meanings as in the Act.

(3) The rules for the construction of Acts of Parliament contained in the Interpretation Act 1889(f) shall apply for the purposes of the interpretation of this order as they apply for the purposes of the interpretation of an Act of Parliament.

Lower and upper earnings limits of Class 1 contributions

2. In section 4(1) of the Act (Class 1 contributions—incidence) for “£13 and £95” (lower and upper earnings limits) there shall be substituted “£15 and £105”.

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

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

(a) in subsection (1) for “£2·41” there shall be substituted “£2·66”;

(b) in subsection (5) (exception from Class 2 liability) for “£775” there shall be substituted “£875”.

(a) See section 155(5) of the Social Security (Northern Ireland) Act 1975

(b) 1975 c. 15

(c) S.I. 1977/113

(d) 1975 c. 14

(e) S.R. 1975 No. 363 (II, p. 1792)

(f) 1889 c. 63

Amount of Class 3 contributions

4. In section 8(1) of the Act (Class 3 contributions) for "£2.10" there shall be substituted "£2.45".

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 under regulations)—

- (a) for "£1,600" (lower profits limit) wherever that figure appears there shall in each of those sections be substituted "£1,750";
- (b) for "£4,900" (upper profits limit) there shall in each of those sections be substituted "£5,500".

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 8th February 1977.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 8th February 1977.

(L.S.)

F. G. Dougall
Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the order but is intended to indicate its general purport.)

This order substitutes an increased rate of Class 2 and an increased amount of Class 3 contributions payable under the Social Security (Northern Ireland) Act 1975. The order also raises the lower and upper earnings limits for Class 1 contributions, the lower and upper limits of profits for Class 4 contributions and the amount of earnings below which an earner may be excepted from liability for Class 2 contributions.