

1978 No. 10

SOCIAL SECURITY**The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978***Made* 11th January 1978*Coming into operation* 6th April 1978

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(a) and Article 3(7) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(b), and of all other powers enabling it in that behalf and 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(c), hereby makes the following order: which order corresponds to the order made by the Secretary of State for Social Services(d) under sections 120 and 122 of the Social Security Act 1975(e) and section 1(6) of the Social Security (Miscellaneous Provisions) Act 1977(f):

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978 and shall come into operation on 6th April 1978.

(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) Orders (Northern Ireland) 1975 and 1977(g), 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(h) 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.

Percentage rates of Class 1 contributions

2. In section 4(6) of the Act (Class 1 contributions—incidence)—

(a) in paragraph (a) for “5·75 per cent.” (primary contribution) there shall be substituted “6·5 per cent.”; and

(b) in paragraph (b) for “8·75 per cent.” (secondary contribution) there shall be substituted “10 per cent.”.

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 “£2·66” there shall be substituted “£1·90”;

(b) in subsection (5) (exception from Class 2 liability) for “£875” there shall be substituted “£950”.

(a) 1975 c. 15

(b) S.I. 1977/610 (N.I. 11)

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

(d) S.I. 1977/2180

(e) 1975 c. 14

(f) 1977 c. 5

(g) S.R. 1975 No. 363 (II, p. 1792) and S.R. 1977 No. 27

(h) 1889 c. 63

Amount of Class 3 contributions.

4. In section 8(1) of the Act (Class 3 contributions) for “£2·45” there shall be substituted “£1·80”.

Percentage rate of, and 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 “8 per cent.” there shall in each of those sections be substituted “5 per cent.”;
- (b) for “£1,750” (lower profits limit) wherever that figure appears there shall in each of those sections be substituted “£2,000”;
- (c) for “£5,500” (upper profits limit) there shall in each of those sections be substituted “£6,250”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th January 1978.

(L.S.)

C. G. Oakes
Senior Assistant Secretary

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 11th January 1978.

(L.S.)

J. Murray
Assistant Secretary

EXPLANATORY NOTE

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

This order substitutes higher rates of Class 1 contributions, a lower amount of Class 3 contribution and lower rates of Class 2 and 4 contributions payable under the Social Security (Northern Ireland) Act 1975. The order also raises 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.