

1978 No. 387

SOCIAL SECURITY**The Social Security (Contributions, Re-rating) (No. 2) Order
(Northern Ireland) 1978***Made* 15th December 1978*Coming into operation* 6th April 1979

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 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(b), hereby makes the following order: which order corresponds to the order(c) made by the Secretary of State for Social Services 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) (No. 2) Order (Northern Ireland) 1978 and shall come into operation on 6th April 1979.

(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, 1977 and 1978(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.

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

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

(a) in subsection (1) for “£1·90” there shall be substituted “£2·10”;

(b) in subsection (5) (exception from Class 2 liability) for “£950” there shall be substituted “£1,050”.

Amount of Class 3 contributions

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

(a) 1975 c. 15

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

(c) S.I. 1978/1840

(d) 1975 c. 14

(e) S.R. 1975 No. 363 (II, p. 1792); S.R. 1977 No. 27 (I, p. 79) and S.R. 1978 No. 10

(f) 1889 c. 63

Lower and upper limits for Class 4 contributions

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

- (a) for “£2,000” (lower profits limit) wherever that figure appears there shall be substituted in each of those sections “£2,250”;
- (b) for “£6,250” (upper profits limit) there shall be substituted in each of those sections “£7,000”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 15th December 1978.

(L.S.)

W. J. Sloane
Senior Assistant Secretary

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 15th December 1978.

(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 raises the rate of Class 2 and the amount of Class 3 contributions payable under the Social Security (Northern Ireland) Act 1975. It also raises the lower and upper limits of profits between which Class 4 contributions are payable and the amount of earnings below which an earner may be excepted from liability for Class 2 contributions.