

1982 No. 413

SOCIAL SECURITY

The Social Security (Contributions, Re-rating) Order
(Northern Ireland) 1982

Made 10th December 1982

Coming into operation 6th April 1983

Whereas the Secretary of State for Social Services has made an order(a) under sections 120(5) and (6), 121(2) and 122(1) to (3) 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) Order (Northern Ireland) 1982 and shall come into operation on 6th April 1983.

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

Percentage rates of Class 1 contributions

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

(a) in paragraph (a) (primary contribution) for “8.75 per cent.”(d) there shall be substituted “9.0 per cent.”;

(b) in paragraph (b) (secondary contribution) for “10.2 per cent.”(e) there shall be substituted “10.45 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) (weekly rate) for “£3.75”(f) there shall be substituted “£4.40”;

(b) in subsection (5) (small earnings exception) for “£1,600”(g) there shall be substituted “£1,775”.

Amount of Class 3 contributions

4. In section 8(1) of the Act (amount of Class 3 contributions) for “£3.65”(h) there shall be substituted “£4.30”.

(a) S.I. 1982/1790

(b) 1975 c. 14

(c) 1975 c. 15; section 120 was amended by Article 18(17) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (S.I. 1977/610 (N.I. 11)) and Article 16 of, and paragraph 9 of Schedule 3 to, the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5))

(d) See Article 3(2) of the Social Security (Contributions) (Northern Ireland) Order 1982 (S.I. 1982/158 (N.I. 4))

(e) See Article 2 of the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1980 (S.R. 1980 No. 89)

(f) See Article 3(4)(a) of the Social Security (Contributions) (Northern Ireland) Order 1982

(g) See Article 3(4)(b) of the Social Security (Contributions) (Northern Ireland) Order 1982

(h) See Article 3(6) of the Social Security (Contributions) (Northern Ireland) Order 1982

Amount 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 regulations)—

- (a) for “6 per cent.” (amount of contribution)(a) there shall be substituted in each of those sections “6·3 per cent.”;
- (b) for “£3,450” (lower limit)(b) wherever that amount appears there shall be substituted in each of those sections “£3,800”;
- (c) for “£11,000” (upper limit)(c) there shall be substituted in each of those sections “£12,000”.

Percentage rates of appropriate employment protection allocation

6. In the definition of “the appropriate employment protection allocation” in section 128(4) of the Act(d) (allocation of contributions) for “0·35 per cent.” there shall be substituted “0·25 per cent.”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th December 1982.

(L.S.)

I. M. S. Jordan (Miss)

Assistant Secretary

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- (a) See Article 3(7)(a) of the Social Security (Contributions) (Northern Ireland) Order 1982
 - (b) See Article 3(7)(b) of the Social Security (Contributions) (Northern Ireland) Order 1982
 - (c) See Article 3(7)(c) of the Social Security (Contributions) (Northern Ireland) Order 1982
 - (d) Section 128(4) was amended by Article 20(1) of the Industrial Relations (No. 2) (Northern Ireland) Order 1976 (S.I. 1976/2147 (N.I. 28)) and Article 5(3) of the Social Security (Contributions) (Northern Ireland) Order 1982

EXPLANATORY NOTE

(This note is not part of the Order.)

This order, which corresponds to an order (S.I. 1982/1790) made by the Secretary of State for Social Services under sections 120(5) and (6), 121(2) and 122(1) to (3) of the Social Security Act 1975, increases the rates of Class 1, 2, 3 and 4 contributions payable under the Social Security (Northern Ireland) Act 1975. It increases the amount of earnings below which an earner may be excepted from liability for Class 2 contributions, and the lower and upper limits of profits or gains between which Class 4 contributions are payable. It reduces the percentage rate of the appropriate employment protection allocation in the case of primary Class 1 contributions.