

## 1994 No. 78

## SOCIAL SECURITY

**The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1994**

Made . . . . . 7th March 1994

Coming into operation . . . . . 6th April 1994

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 5 and 119 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

*Citation and commencement*

1. These regulations may be cited as the Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1994 and shall come into operation on 6th April 1994.

*Amendment of the Social Security (Contributions) Regulations*

2.—(1) The Social Security (Contributions) Regulations (Northern Ireland) 1979(b) shall be amended in accordance with paragraphs (2) and (3) of this regulation.

(2) In regulation 7(c) (lower and upper earnings limits for Class 1 contributions)—

(a) for “6th April 1993” there shall be substituted “6th April 1994”;

(b) for “£56” and “£420” there shall be substituted respectively “£57” and “£430”.

(3) In regulation 115D(1)(b)(d) (special provisions as to residence, rate, annual maximum and method of payment in respect of volunteer development workers) for “6.6 per cent.” there shall be substituted “5.6 per cent.”.

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(a) 1992 c. 7

(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1986 No. 71, S.R. 1989 No. 70, S.R. 1990 No. 97, S.R. 1991 No. 80 and S.R. 1993 No. 61

(c) Regulation 7 was amended by S.R. 1980 No. 463 and S.R. 1993 No. 61

(d) Regulation 115D was inserted by S.R. 1986 No. 71 and amended by S.R. 1989 No. 70, S.R. 1990 No. 97 and S.R. 1991 No. 80

*Revocations*

3. The following regulations are hereby revoked—

- (a) the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1991(a);
- (b) the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1993(b).

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 7th March 1994.

(L.S.)

*W. G. Purdy*

Assistant Secretary

## EXPLANATORY NOTE

*(This note is not part of the Regulations.)*

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations").

They amend regulation 7 of the principal regulations by increasing the weekly lower and upper earnings limits for Class 1 contributions for the tax year beginning on 6th April 1994. The lower earnings limit is increased from £56 to £57 and the upper earnings limit from £420 to £430.

They also amend regulation 115D of the principal regulations by decreasing the weekly rate of Class 2 contributions payable by volunteer development workers from 6.6 to 5.6 per cent. of the lower earnings limit. For the tax year beginning on 6th April 1994, the weekly contributions for those workers will decrease from £3.70 to £3.19.

They contain revocations.

Regulations 2(1) and 3(b) of these regulations are made under section 5 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and accordingly, by virtue of section 149(3) of, and paragraph 4 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8) ("the Act"), are not subject to the requirement of section 149(2) of the Act for prior reference to the Social Security Advisory Committee. Otherwise these regulations correspond to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Act, are not subject to the requirement of section 149(2) of the Act for prior reference to the Social Security Advisory Committee.