
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 72

The Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1996

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1996 and shall come into operation on 6th April 1996.

(2) In this Order “the Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽¹⁾.

(3) The Interpretation Act (Northern Ireland) 1954⁽²⁾ shall apply to this Order as it applies to a Measure of the Assembly.

Weekly earnings figures for secondary earnings brackets

2. In section 9(3) of the Act⁽³⁾ (secondary earnings brackets)—

- (a) for the figure £104·99 specified in respect of Bracket 1 there shall be substituted the figure £109·99;
- (b) for the figures £105·00 and £149·99 specified in respect of Bracket 2 there shall be substituted respectively the figures £110·00 and £154·99;
- (c) for the figures £150·00 and £204·99 specified in respect of Bracket 3 there shall be substituted respectively the figures £155·00 and £209·99;
- (d) for the figure £205·00 specified in respect of Bracket 4 there shall be substituted the figure £210·00.

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

3. In section 11 of the Act⁽⁴⁾ (Class 2 contributions)—

- (a) in subsection (1) (weekly rate) for “£5·75” there shall be substituted “£6·05”;
- (b) in subsection (4) (small earnings exception) for “£3,260” there shall be substituted “£3,430”.

Amount of Class 3 contributions

4. In section 13(1) of the Act⁽⁵⁾ (amount of Class 3 contributions) for “£5·65” there shall be substituted “£5·95”.

(1) 1992 c. 7; relevant amending provisions are S.R. 1994 No. 79 and S.R. 1995 No. 79

(2) 1954 c. 33 (N.I.)

(3) Section 9(3) was further amended by Article 2 of S.R. 1995 No. 79

(4) Section 11(1) and (4) was further amended by Article 3 of S.R. 1995 No. 79

(5) Section 13(1) was further amended by Article 4 of S.R. 1995 No. 79

Amount of, and lower and upper limits for, Class 4 contributions

5. In sections 15(3) and 18(1) of the Act(6) (Class 4 contributions recoverable under the Income Tax Acts and under regulations)—

- (a) for “7·3 per cent.” (amount of contribution) there shall be substituted in each of those sections “6 per cent.”;
- (b) for “£6,640” (lower limit) wherever it appears there shall be substituted in each of those sections “£6,860”;
- (c) for “£22,880” (upper limit) there shall be substituted in each of those sections “£23,660”.

Prescribed percentage of estimated benefit expenditure

6. Article 4(3) of the Social Security (Northern Ireland) Order 1993 (payments into National Insurance Fund out of appropriated money) shall have effect with respect to the tax year 1996-97 and the prescribed percentage of estimated benefit expenditure for the financial year ending in that tax year shall be 6 per cent.

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

L.S.

7th March 1996

W. G. Purdy
Assistant Secretary

The Department of Finance and Personnel hereby consents to Article 6 of the foregoing Order. Sealed with the Official Seal of the Department of Finance and Personnel on.

L.S.

7th March 1996

C. P. Moore
Assistant Secretary

(6) The amount of contribution was amended by Article 5 of [S.R. 1994 No. 79](#) and the lower and upper limits were further amended by Article 5 of [S.R. 1995 No. 79](#)