
STATUTORY RULES OF NORTHERN IRELAND

2008 No. 120

The Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2008

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2008 and shall come into operation on 6th April 2008.

Low earnings threshold

2. It is hereby directed that, for the purposes of the Contributions and Benefits Act⁽¹⁾, the low earnings threshold⁽²⁾ for the tax years following the tax year 2007-2008 shall be £13,500.

Sealed with the Official Seal of the Department for Social Development on 13th March 2008

(L.S.)

John O'Neill
A senior officer of the Department for Social
Development

⁽¹⁾ 1992 c. 7

⁽²⁾ See section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by section 29(3) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 and amended by paragraph 30 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), subject to section 8(2) of that Act, and by Article 2(2)(a)(i) of S.R. 2002 No. 321; see also Article 2 of S.R. 2007 No. 164