

*These notes refer to the National Insurance Contributions Act 2008 (c.16) which received Royal Assent on 21 July 2008*

# **NATIONAL INSURANCE CONTRIBUTIONS ACT 2008**

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## **EXPLANATORY NOTES**

### **TERRITORIAL EXTENT**

7. National Insurance contributions are a reserved matter in Scotland and Wales and an excepted matter in Northern Ireland. The provisions in this Act relating to contributions therefore extend to England and Wales, Scotland, and Northern Ireland. Section 2 mirrors for Northern Ireland the provisions made in section 1 for Great Britain. The Act therefore amends relevant Northern Ireland legislation relating to National Insurance contributions.
8. Social Security, child support and pensions (including the basic state pension and the state second pension) are reserved matters in Scotland and Wales but are transferred matters under the Northern Ireland Act 1998 and are the responsibility of the Department for Social Development. Section 3 and the Schedules which introduce the upper accrual point to replace the upper earnings limit from 2009-10 for state pension and contracted out rebate purposes apply to England, Wales and Scotland. Any legislation on these matters for Northern Ireland will be made by the Northern Ireland Assembly.