



National Insurance Contributions Act 2008

2008 CHAPTER 16

1 Amount to be specified as upper earnings limit: Great Britain

- (1) In section 5 of the Social Security Contributions and Benefits Act 1992 (c. 4) (earnings limits and thresholds for Class 1 contributions)—
 - (a) in subsection (1), omit the words from “which” to the end, and
 - (b) omit subsection (3) (amount to be specified as upper earnings limit).
- (2) In section 176(1) of that Act (statutory instruments subject to the affirmative procedure), after paragraph (za) insert—
 - “(zb) regulations under section 5 specifying the upper earnings limit;”.
- (3) The amendments made by subsections (1)(b) and (2) have effect in relation to regulations specifying the upper earnings limit for 2009-10 or any subsequent tax year.