
STATUTORY INSTRUMENTS

1990 No. 604

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment Regulations 1990**

<i>Made</i>	- - - -	<i>13th March 1990</i>
<i>Laid before Parliament</i>		<i>16th March 1990</i>
<i>Coming into force</i>	- -	<i>6th April 1990</i>

The Secretary of State for Social Security, in exercise of powers conferred by section 1 of the Social Security Pensions Act 1975(1) and, in conjunction with the Treasury in so far as relates to matters with regard to which the Treasury has so directed(2), in exercise of powers conferred by sections 128(2)(a), 131 and 166(2) of, and Schedule 20 to, the Social Security Act 1975(3) and section 123(2) (a) of the Social Security (Northern Ireland) Act 1975(4) and of all other powers enabling him in that behalf, and after agreement by the Social Security Advisory Committee that proposals to make regulation 2(3) and (4) of these Regulations should not be referred to it(5), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment Regulations 1990 and shall come into force on 6th April 1990.

(2) In these Regulations, “the principal Regulations” means the Social Security (Contributions) Regulations 1979(6).

Amendment to Regulations

2.—(1) The principal Regulations shall be further amended in accordance with the following provisions of this regulation.

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

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- (1) 1975 c. 60; section 1(1) was amended by the Social Security Act 1985 (c. 53), section 29(1) and Schedule 5, paragraph 15; section 1(2) was amended by the Social Security Act 1986 (c. 50), section 74(6).
- (2) See Social Security Act 1975 (c. 14), section 166(5).
- (3) 1975 c. 14; Schedule 20 is cited because of the meanings ascribed to the words “Prescribe” and “Regulations” : see also section 66(2) of the Social Security Pensions Act 1975.
- (4) 1975 c. 15.
- (5) See Social Security Act 1986 (c. 50), section 61(1)(b).
- (6) S.I.1979/591; relevant amending instruments are S.I. 1985/1398, 1986/485, 1989/345, 1989/1677.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) for the date of “6th April 1989” there shall be substituted the date of “6th April 1990”, and
- (b) for the sums of “£43” and “£325” there shall be substituted respectively the sums of “£46” and “£350”.

(3) In sub-paragraph (a) of regulation 115(1) (reduction of rate of Class 1 contributions payable in respect of earnings of serving members of the forces) for “0.65” in each place where it appears there shall be substituted “0.7”.

(4) In sub-paragraph (b) of regulation 123D (special provisions as to volunteer development workers) for the words “10 per cent” to the end there shall be substituted the words “7 per cent of the lower earnings limit of the tax year in which falls the week in respect of which the contribution is paid”.

Signed by authority of the Secretary of State for Social Security.

8th March 1990

Nicholas Scott
Minister of State,
Department of Social Security

13th March 1990

T. Stackville
John M. Taylor
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 amends 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 1990. The lower earnings limit is increased from £43 to £46 and the upper earnings limit from £325 to £350.

Regulation 2 also amends regulations 115 and 123D of the principal Regulations.

The amendment to regulation 115 increases the abatement of the percentage rates of Class 1 contributions payable by serving members of the forces. The increase is from 0.65 per cent. to 0.7 per cent.

The amendment to regulation 123D decreases the weekly rate of any Class 2 contributions payable by volunteer development workers from 10 per cent. to 7 per cent. of the lower earnings limit. For the year beginning 6th April 1990 the weekly rate of Class 2 contributions for volunteer development workers will be £3.22 instead of £4.30.

Regulation 2(2) of these Regulations is made under section 1 of the Social Security Pensions Act 1975 and the proposals for it are exempt from reference to the Social Security Advisory Committee by virtue of section 10(2) of, and paragraph 13(1) of Schedule 3 to, the Social Security Act 1980.