
STATUTORY INSTRUMENTS

1992 No. 318

SOCIAL SECURITY

**The Social Security (Contributions)
Amendment (No. 2) Regulations 1992**

<i>Made</i>	- - - -	<i>17th February 1992</i>
<i>Laid before Parliament</i>		<i>27th February 1992</i>
<i>Coming into force</i>	- -	<i>6th April 1992</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) 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 the proposals to make regulation 2(3) of these Regulations shall 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 (No. 2) Regulations 1992 and shall come into force on 6th April 1992.

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

Amendment to the principal 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 meaning 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) and (10). The Social Security Act 1989 (c. 24), Schedule 8, paragraph 12(4) added a definition of “regulations” to section 61(10) of the Social Security Act 1986.
- (6) S.I.1979/591; relevant amending instruments are S.I.1985/1398, 1989/345, 1989/1677 and 1991/639.

Status: This is the original version (as it was originally made).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 1991” there shall be substituted the date of “6th April 1992”; and
 - (b) for the sums of “ £52” and “ £390” there shall be substituted respectively the sums of “ £54” and “ £405”.
- (3) In regulation 115(1) (reduction of rate of Class 1 contributions payable in respect of earnings of serving members of the forces)—
- (a) in sub-paragraph (a), for the figure “0.6” in each place where it appears there shall be substituted the figure “0.4”; and
 - (b) in sub-paragraph (b), for the figure “0.7” there shall be substituted the figure “0.4”.

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

10th February 1992

Henley
Parliamentary Under-Secretary of State,
Department of Social Security

We consent,

17th February 1992

Gregory Knight

Nicholas Baker
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 1992. The lower earnings limit is increased from £52 to £54 and the upper earnings limit from £390 to £405.

Regulation 2 also amends regulation 115 of the principal Regulations.

The amendment to regulation 115 reduces the abatement of percentage rates of Class 1 contributions payable by and in respect of serving members of the forces. In the case of primary contributions the abatement is decreased from 0.6 per cent to 0.4 per cent and in the case of secondary contributions from 0.7 per cent to 0.4 per cent.

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 (c. 30).