
STATUTORY INSTRUMENTS

1996 No. 597

The Social Security (Contributions) (Re-rating and National Insurance Fund Payments) Order 1996

Percentage rate and lower and upper limits for Class 4 contributions

5. In section 15(3) and section 18(1) of the Act (Class 4 contributions recoverable under the Income Tax Acts and under regulations)(1)

- (a) for the percentage rate figure “7.3 per cent.” in both places where it appears there shall be substituted the figure “6 per cent.”;
- (b) for the figure “£6,640” (lower limit) in each place where it appears there shall be substituted the figure “£6,860”;
- (c) for the figure “£22,880” (upper limit) in both places where it appears there shall be substituted the figure “£23,660”.

(1) The lower and upper limits were further amended by article 5 of [S.I. 1995/561](#) from 6th April 1995 and the percentage rate figure was amended by article 5 of [S.I. 1994/544](#) from 6th April 1994.