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STATUTORY INSTRUMENTS

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**2003 No. 324**

The Social Security Pensions (Low  
Earnings Threshold) Order 2003

**Low earnings threshold**

**2.** It is hereby directed that for the purposes of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup>, the low earnings threshold for the tax years following the tax year 2002–03 shall be £11,200.

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<sup>(1)</sup> 1992 c. 4.