
STATUTORY INSTRUMENTS

1994 No. 765 (N.I. 4)

NORTHERN IRELAND

**The Social Security (Contributions)
(Northern Ireland) Order 1994**

Made - - - - - *15 March 1994*
Laid before Parliament *17th March 1994*
Coming into operation in accordance with Article 1(2)

At the Court at Buckingham Palace, the 15th day of March 1994

Present,

The Queen's Most Excellent Majesty in Council

Whereas this Order is made only for purposes corresponding to those of sections 1 and 2 of the Social Security (Contributions) Act 1994⁽¹⁾:

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974⁽²⁾ (as modified by section 4 of the Act of 1994) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

Title and commencement

1.—(1) This Order may be cited as the Social Security (Contributions) (Northern Ireland) Order 1994.

(2) Subject to Articles 3(2) and 4(3), this Order shall come into operation on the expiration of seven days from the day on which it is made.

Interpretation

2. The Interpretation Act (Northern Ireland) 1954⁽³⁾ shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(1) 1994 c. 1
(2) 1974 c. 28
(3) 1954 c. 33 (N.I.)

Increase in primary Class 1 contributions

3.—(1) In section 8 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽⁴⁾ (calculation of primary Class 1 contributions), in subsection (2)(b) (by virtue of which the main primary percentage is 9 per cent.) for “9 per cent.” substitute “10 per cent.”.

(2) Paragraph (1) comes into operation on 6th April 1994.

Health service allocation

4.—(1) In section 142(5) of the Social Security Administration (Northern Ireland) Act 1992⁽⁵⁾ (destination of contributions: health service allocation), in paragraph (a) (allocation in case of primary Class 1 contributions) for the words from “the earnings” to the end substitute “so much of the earnings in respect of which those contributions were paid as exceeded the lower earnings limit but did not exceed the upper earnings limit;”.

(2) After subsection (6) of that section insert—

“(6A) In the case of earners paid other than weekly, the reference in subsection (5)(a) above to the lower or upper earnings limit shall be taken as a reference to the equivalent of that limit prescribed under section 8(3) of the Contributions and Benefits Act.”.

(3) The above amendments shall be deemed to have had effect as from the commencement of the 1992 Act; and corresponding amendments to section 128 of the Social Security (Northern Ireland) Act 1975⁽⁶⁾ shall be deemed to have had effect as from the commencement of Article 3 of the Social Security (Northern Ireland) Order 1989⁽⁷⁾.

N. H. Nicholls
Clerk of the Privy Council

(4) 1992 c. 7
(5) 1992 c. 8
(6) 1975 c. 15
(7) 1989 NI 13

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is made only for purposes corresponding to those of sections 1 and 2 of the Social Security (Contributions) Act 1994.

Article 3 increases by 1 per cent., with effect from 6th April 1994, the contributions due in respect of employed earners on earnings between the lower and upper earnings limits.

Article 4 amends section 142(5) of the Social Security Administration (Northern Ireland) Act 1992 as respects the calculation of the allocation made to the health service out of contributions paid by employed earners. It provides for the allocation to be made by reference to employees' earnings between the lower and upper earnings limits, instead of by reference to earnings on which contributions were paid at the main primary percentage rate.

By virtue of Article 4(3), the amendments in Article 4 are retrospective to the commencement of Article 3 of the Social Security (Northern Ireland) Order 1989.