

1979 No. 459

SOCIAL SECURITY

The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1979

Made 20th December 1979

Coming into operation 6th April 1980

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 120 of the Social Security (Northern Ireland) Act 1975(a) and Article 3(7) of the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977(b), and of all other powers enabling it in that behalf and in conjunction with the Department of Finance for Northern Ireland so far as relates to matters with regard to which that Department has so directed(c), hereby makes the following order: which order corresponds to the order(d) made by the Secretary of State for Social Services under sections 120(5) and (6), 121(2) and 122(1)(a) of the Social Security Act 1975(e):

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1979 and shall come into operation on 6th April 1980.

(2) Article 6 of this order shall come into operation immediately after the coming into operation of Articles 1 to 5.

(3) In this order “the Act” means the Social Security (Northern Ireland) Act 1975.

Percentage rates of Class 1 contributions

2. In section 4(6) of the Act (rate of Class 1 contributions)—

(a) in paragraph (a) (primary contribution) for “6·5 per cent.”(f) there shall be substituted “6·75 per cent.”;

(b) in paragraph (b) (secondary contribution) for “10 per cent.”(g) there shall be substituted “10·25 per cent.”.

Rate of, and small earnings exception from, Class 2 contributions

3. In section 7 of the Act (Class 2 contributions)—

(a) in subsection (1) (weekly rate) for “£2·10”(h) there shall be substituted “£2·50”;

(b) in subsection (5) (small earnings exception) for “£1,050”(i) there shall be substituted “£1,250”.

(a) 1975 c. 15

(b) S.I. 1977/610 (N.I. 11)

(c) See section 155(5) of the Social Security (Northern Ireland) Act 1975

(d) S.I. 1979/1694

(e) 1975 c. 14

(f) See S.R. 1978 No. 10, Article 2(a)

(g) See S.R. 1978 No. 10, Article 2(b)

(h) See S.R. 1978 No. 387, Article 2(a)

(i) See S.R. 1978 No. 387, Article 2(b)

Amount of Class 3 contributions

4. In section 8(1) of the Act (amount of Class 3 contributions) for “£2”(j) there shall be substituted “£2.40”.

Lower and upper limits for Class 4 contributions

5. In sections 9(2) and 10(1) of the Act (Class 4 contributions recoverable under Tax Acts and under regulations)—

- (a) for “£2,250” (lower profits or gains limit)(k) wherever that figure appears there shall be substituted in each of those sections “£2,650”;
- (b) for “£7,000” (upper profits or gains limit)(l) there shall be substituted in each of those sections “£8,300”.

Revocations

6. The orders specified in Column 1 of the Schedule to this order are hereby revoked to the extent mentioned in Column 3 of that Schedule.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 20th December 1979.

(L.S.)

W. J. Sloane
Senior Assistant Secretary

Sealed with the Official Seal of the Department of Finance for Northern Ireland on 20th December 1979.

(L.S.)

R. McMurray
Assistant Secretary

(j) See S.R. 1978 No. 387, Article 3
(k) See S.R. 1978 No. 387, Article 4(a)
(l) See S.R. 1978 No. 387, Article 4(b)

SCHEDULE

Article 6

Revocations

Column 1 Orders revoked	Column 2 References	Column 3 Extent of revocation
The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1975	S.R. 1975 No. 363 (II, p. 1792)	The whole order
The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1977	S.R. 1977 No. 27 (I, p. 79)	The whole order
The Social Security (Contributions, Re-rating) Order (Northern Ireland) 1978	S.R. 1978 No. 10 (I, p. 8)	Articles 2, 3, 4, 5(b) and (c)
The Social Security (Contributions, Re-rating) (No. 2) Order (Northern Ireland) 1978	S.R. 1978 No. 387 (II, p. 1446)	The whole order

EXPLANATORY NOTE

(This note is not part of the order but is intended to indicate its general purport.)

This order increases the rates of Class 1 and 2 contributions and the amount of Class 3 contributions payable under the Social Security (Northern Ireland) Act 1975. It increases the amount of earnings below which an earner may be excepted from liability for Class 2 contributions, and the lower and upper limits of profits or gains between which Class 4 contributions are payable.