

1987 No. 26

SOCIAL SECURITY

**The Social Security (Contributions, Re-rating) Order
(Northern Ireland) 1987**

Made 27th January 1987

Coming into operation 6th April 1987

Whereas the Secretary of State for Social Services has made an order(a) under sections 120(5) and (6), 121(2) and 123A(1) and (2) of the Social Security Act 1975(b):

Now, therefore, 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(c) and of all other powers enabling it in that behalf, hereby makes the following order:

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1987 and shall come into operation on 6th April 1987.

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

Weekly earnings figures for primary and secondary earnings brackets

2.—(1) Section 4 of the Act (incidence of Class 1 contributions) shall be amended in accordance with paragraphs (2) and (3) of this Article.

(2) In subsection (6B)(d) (primary earnings brackets)—

(a) for the figure £59·99 specified in respect of Bracket 1(e) there shall be substituted the figure £64·99;

(b) for the figures £60·00 and £94·99 specified in respect of Bracket 2(e) there shall be substituted respectively the figures £65·00 and £99·99;

(c) for the figure £95·00 specified in respect of Bracket 3(e) there shall be substituted the figure £100·00.

(3) In subsection (6E)(d) (secondary earnings brackets)—

(a) S.I. 1987/46

(b) 1975 c.14

(c) 1975 c. 15; section 120 was amended by Article 9(5) of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16))

(d) Section 4 (6B) and (6E) was inserted by Article 9(2) of the Social Security (Northern Ireland) Order 1985

(e) See Article 2(2) of the Social Security (Contributions, Re-rating) Order (Northern Ireland) 1986 (S.R. 1986 No. 16)

- (a) for the figure £59·99 specified in respect of Bracket 1(a) there shall be substituted the figure £64·99;
- (b) for the figures £60·00 and £94·99 specified in respect of Bracket 2(a) there shall be substituted respectively the figures £65·00 and £99·99;
- (c) for the figures £95·00 and £139·99 specified in respect of Bracket 3(a) there shall be substituted respectively the figures £100·00 and £149·99;
- (d) for the figure £140·00 specified in respect of Bracket 4(a) there shall be substituted the figure £150·00.

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 “£3·75”(b) there shall be substituted “£3·85”;
- (b) in subsection (5) (small earnings exception) for “£2,075”(c) there shall be substituted “£2,125”.

Amount of Class 3 contributions

4. In section 8(1) of the Act (amount of Class 3 contributions) for “£3·65”(d) there shall be substituted “£3·75”.

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 regulations)—

- (a) for “£4,450”(e) (lower limit) wherever that amount appears there shall be substituted in each of those sections “£4,590”;
- (b) for “£14,820”(f) (upper limit) there shall be substituted in each of those sections “£15,340”.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 27th January 1987.

(L.S.)

A. N. Burns

Assistant Secretary

(a) See Article 2(3) of S.R. 1986 No. 16
(b) See Article 3(a) of S.R. 1986 No. 16
(c) See Article 3(b) of S.R. 1986 No. 16
(d) See Article 4 of S.R. 1986 No. 16
(e) See Article 5(a) of S.R. 1986 No. 16
(f) See Article 5(b) of S.R. 1986 No. 16

EXPLANATORY NOTE

(This note is not part of the Order.)

This order, which corresponds to an order (S.I. 1987/46) made by the Secretary of State for Social Services under sections 120(5) and (6), 121(2) and 123A(1) and (2) of the Social Security Act 1975, increases the amounts of weekly earnings specified in the earnings brackets in section 4(6B) and (6E) of the Social Security (Northern Ireland) Act 1975 ("the Act") which determine the appropriate percentage rate at which Class 1 contributions are payable under the Act (Article 2). It increases the rates of Class 2 and Class 3 contributions payable under the Act (Articles 3(a) and 4). It also increases the amount of earnings below which an earner may be excepted from liability for Class 2 contributions (Article 3(b)), and the lower and upper limits of profits or gains between which Class 4 contributions are payable (Article 5).