Social Security Act 1993

1993 CHAPTER 3

An Act to amend sections 3 and 85 of the Social Security Act 1986, to provide for the making of certain payments into the National Insurance Fund, and for connected purposes. [29th January 1993]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Extent Information

E1 This Act does not extend to Northern Ireland except as provided by S.5(4).

Commencement Information

I1 Act partly in force at Royal Assent, see s.5(2)(3).

[F1]1 . . . . . .

Textual Amendments

F1 S. 1 repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**

2 Payments into National Insurance Fund out of money provided by Parliament.

(1) During the tax year 1993-94 there shall be paid into the National Insurance Fund out of money provided by Parliament such amounts as the Secretary of State may from time to time determine, not exceeding in aggregate 20 per cent. of estimated benefit expenditure for the financial year ending with 31st March 1994.

(2) If, before the beginning of the tax year 1994-95 or any subsequent tax year, **[**[F2]the Treasury by order provide**]** that this subsection is to have effect with respect to that

tax year, there shall during that tax year be paid into the National Insurance Fund out of money provided by Parliament such amounts as the **[**[F3]Treasury**]** may from time to time determine, not exceeding in aggregate the prescribed percentage of estimated benefit expenditure for the financial year ending with 31st March in that tax year.

(3) In subsection (2) above "the prescribed percentage" means such percentage, not exceeding 17 per cent., as may be specified in the order under that subsection.

(4) In this section "estimated benefit expenditure", in relation to a financial year, means the amount estimated by the Government Actuary or the Deputy Government Actuary, before the beginning of that financial year, to be that of the aggregate of the amounts that may be expected to be paid out of the National Insurance Fund in that financial year—

(a) under paragraphs **[**[F4](za),**][**[F5](zb),**]** (a), (b), (c) and (d) of section 163(1) of the [M1]Social Security Administration Act 1992, and

(b) under **[**[F6]sections 167(1) and 182 of the Employment Rights Act 1996**][**[F7]and

(c) under section 124(1) of the Pension Schemes Act 1993**]**

(5) **[**[F8]Treasury**]** may exercise **[**[F9]their**]** power to make a determination under subsection (1) above or an order or determination under subsection (2) above only if **[**[F9]they think**]** it expedient to do so with a view to adjusting the level at which the National Insurance Fund stands for the time being and having regard to estimated benefit expenditure for the financial year ending with 31st March in the tax year to which the determination or order is to relate.

[F10](6) . . . . . .

[F11](7) . . . . . .

(8) An order under subsection (2) above shall be made by statutory instrument; and a statutory instrument containing such an order shall not be made unless a draft of the instrument has been laid before Parliament and approved by a resolution of each House of Parliament.

(9) In section 1 of the [M2]Social Security Contributions and Benefits Act 1992 (outline of contributory system) at the end of subsection (1) there shall be added "and amounts payable under section 2 of the Social Security Act 1993".

Textual Amendments

F2 Words in s. 2(2) substituted (1.4.1999) by 1999 c. 2, s. 2, **Sch. 3 para. 60(2)(a)**; S.I. 1999/527, art. 2(b), **Sch. 2**

F3 Words in s. 2(2) substituted (1.4.1999) by 1999 c. 2, s. 2, **Sch. 3 para. 60(2)(b)**; S.I. 1999/527, art. 2(b), **Sch. 2**

F4 Word in s. 2(4)(a) inserted (6.4.2016 unless brought into force earlier by an order under s. 56(1) of the amending Act) by Pensions Act 2014 (c. 19), s. 56(4), **Sch. 12 para. 29**

F5 Word in s. 2(4)(a) inserted (6.4.2017) by Pensions Act 2014 (c. 19), s. 56(1), **Sch. 16 para. 36**; S.I. 2017/297, art. 3(2) (with arts. 4, 5)

F6 Words in s. 2(4)(b) substituted (22.8.1996) by 1996 c. 18, ss. 240, 243, **Sch. 1 para. 58** (with ss. 191-195, 202)

F7 Words in s. 2(4)(b)(c) inserted (7.2.1994) by 1993 c. 48, s. 190, **Sch. 8 para. 45(b)** (with s. 6(8)); S.I. 1994/86, **art. 2**

F8 Words in s. 2(5) substituted (1.4.1999) by 1999 c. 2, s. 2, **Sch. 3 para. 60(3)**; S.I. 1999/527, art. 2(b), **Sch. 2**

F9 Words in s. 2(5) substituted (1.4.1999) by 1999 c. 2, s. 2, **Sch. 3 para. 60(3)**; S.I. 1999/527, art. 2(b), **Sch. 2**

F10 S. 2(6) repealed (1.4.1999) by 1999 c. 2, ss. 2, 26(3), Sch. 3 para. 60(4), **Sch. 10**; S.I. 1999/527, art. 2(b), **Sch. 2**

F11 S. 2(7) repealed (1.4.1999) by 1999 c. 2, s. 2, 26(3), Sch. 3 para. 60(4), **Sch. 10**; S.I. 1999/527, art. 2(b), **Sch. 2**

Modifications etc. (not altering text)

C1 S. 2(2) applied (6.4.1994 with effect with respect to the tax year 1994-95) by S.I. 1994/544, **art. 6**
S. 2(2) applied (6.4.1995 with effect with respect to the tax year 1995-96) by S.I. 1995/561, **art. 6**
S. 2(2) applied (6.4.1996 with effect with respect to the tax year 1996-97) by S.I. 1996/597, **art. 6**
S. 2(2) applied (6.4.1997 with effect with respect to the tax year 1997-98) by S.I. 1997/544, **art. 6**
S. 2(2) applied (6.4.1998 with effect with respect to the tax year 1998-99) by S.I. 1998/469, **art. 5**
S. 2(2) applied (6.4.1999 with effect with respect to the tax year 1999-2000) by S.I. 1999/263, **art. 5**
S. 2(2) applied (6.4.2000 with effect with respect to the tax year 2000-01) by S.I. 2000/755, **art. 5**
S. 2(2) applied (6.4.2001 with effect with respect to the tax year 2001-02) by S.I. 2001/477, **art. 6**
S. 2(2) applied (6.4.2002 with effect with respect to the tax year 2002-03) by S.I. 2002/830, **art. 6**
S. 2(2) applied (6.4.2003 with effect with respect to the tax year 2003-04) by S.I. 2003/963, **art. 4**
S. 2(2) applied (6.4.2004 with effect with respect to the tax year 2004-05) by S.I. 2004/889, **art. 5**
S. 2(2) applied (6.4.2005 with effect with respect to the tax year 2005-06) by S.I. 2005/878, **art. 5**
S. 2(2) applied (6.4.2006 with effect with respect to the tax year 2006-07) by S.I. 2006/624, **art. 5**
S. 2(2) applied (6.4.2007 with effect with respect to the tax year 2007-08) by S.I. 2007/1052, **art. 5**

C2 S. 2(2) applied (6.4.2014 with effect with respect to the tax year 2014-15) by The Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2014 (S.I. 2014/475), arts. 1, **5**

C3 S. 2(2) applied (6.4.2015 with effect with respect to the tax year 2015-16) by The Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2015 (S.I. 2015/588), arts. 1(1), **4**

C4 S. 2(2) applied (with modifications) (6.4.2016 with effect with respect to the Tax year 2016-17) by The Social Security (Contributions) (Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2016 (S.I. 2016/343), regs. 1, **6**

C5 S. 2(2) applied (6.4.2017) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2017 (S.I. 2017/415), regs. 1(1), **9**

C6 S. 2(2) applied (6.4.2018) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2018 (S.I. 2018/337), regs. 1, **9**

C7 S. 2(2) applied (6.4.2019) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2019 (S.I. 2019/262), regs. 1, **9**

C8 S. 2(2) applied (6.4.2020) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2020 (S.I. 2020/299), regs. 1, **9**

C9 S. 2(2) applied (6.4.2021) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2021 (S.I. 2021/157), regs. 1, **7**

C10 S. 2(2) applied (6.4.2022) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2022 (S.I. 2022/232), regs. 1, **7**

C11 S. 2(2) applied (6.4.2023) by The Social Security (Contributions) (Rates, Limits and Thresholds Amendments and National Insurance Funds Payments) Regulations 2023 (S.I. 2023/236), regs. 1, **7**

C12 S. 2(2) applied (6.4.2024) by The Social Security (Contributions) (Limits and Thresholds, National Insurance Funds Payments and Extension of Veterans Relief) Regulations 2024 (S.I. 2024/249), regs. 1, **4**

Marginal Citations

M1 1992 c. 5.

M2 1992 c. 4.

3 Corresponding provision for Northern Ireland.

An Order in Council under paragraph 1(1)(b) of Schedule 1 to the [M3]Northern Ireland Act 1974 (legislation for Northern Ireland in the interim period) which states that it is made only for purposes corresponding to those of this Act—

(a) shall not be subject to paragraph 1(4) and (5) of that Schedule (affirmative resolution of both Houses of Parliament); but

(b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Marginal Citations

M3 1974 c. 28.

4 Interpretation and repeals.

(1) In this Act "tax year" means the 12 months beginning with 6th April in any year; and "the tax year 1993-94" and "the tax year 1994-95" mean respectively the tax year beginning with 6th April 1993 and the tax year beginning with 6th April 1994.

(2) The enactments specified in the Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.

Commencement Information

I2 S.4 in force as provided by S.5(2)(3).

5 Short title, commencement and extent.

(1) This Act may be cited as the Social Security Act 1993.

(2) The following provisions of this Act shall not have effect with respect to any tax year before the tax year 1993-94—

[F12] . . .

section 4(2) and the Schedule.

[F13](3) . . . . . .

(4) Section 3 of this Act and this section extend to Northern Ireland, but otherwise this Act does not extend there.

Textual Amendments

F12 Words in s. 5(2) repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**

F13 S. 5(3) repealed (7.2.1994) by 1993 c. 48, s. 188, **Sch. 5 Pt.I** (with s. 6(8)); S.I. 1994/86, **art. 2**

Changes to legislation: *There are currently no known outstanding effects for the Social Security Act 1993. (See end of Document for details)*

SCHEDULE

Section 4(2).

REPEALS

Chapter	Short title	Extent of repeal
1986 c. 50.	The Social Security Act 1986.	In section 3, in subsection (1) the words “Subject to subsection (2) below” and paragraph (b), subsection (2) and, in subsection (5)(d), the words from “and as if” to the end.

Changes to legislation:
There are currently no known outstanding effects for the Social Security Act 1993.