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STATUTORY INSTRUMENTS

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**1988 No. 299**

**SOCIAL SECURITY**

**The Social Security (Contributions)  
Amendment Regulations 1988**

<i>Made</i>	- - - -	<i>22nd February 1988</i>
<i>Laid before Parliament</i>		<i>2nd March 1988</i>
<i>Coming into force</i>	- -	<i>6th April 1988</i>

The Secretary of State for Social Services, in exercise of powers conferred upon him by section 1 of the Social Security Pensions Act 1975<sup>(1)</sup> and, in conjunction with the Treasury in so far as relates to matters with regard to which the Treasury has so directed<sup>(2)</sup>, in exercise of powers conferred upon him by sections 4(7), 128(2)(a) and 166(3) of, and Schedule 20 to, the Social Security Act 1975<sup>(3)</sup> and section 123(2)(a) of the Social Security (Northern Ireland) Act 1975<sup>(4)</sup> and of all other powers enabling him in that behalf, and after agreement by the Social Security Advisory Committee that proposals to make these Regulations should not be referred to it<sup>(5)</sup>, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) Amendment Regulations 1988 and shall come into force on 6th April 1988.

(2) In these Regulations, “the principal Regulations” means the Social Security (Contributions) Regulations 1979<sup>(6)</sup>.

**Amendment to Regulations**

2.—(1) The principal Regulations shall be further amended in accordance with the following provisions of this regulation.

(2) In regulation 7 (lower and upper earnings limits for Class 1 contributions)—

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- (1) 1975 c. 60; section 1(1) was amended by the Social Security Act 1985 (c. 53), section 29(1) and Schedule 5, paragraph 15; section 1(2) was amended by the Social Security Act 1986 (c. 50), section 74(6).  
(2) See Social Security Act 1975 (c. 14), section 166(5).  
(3) 1975 c. 14; section 4(7) was inserted by the Social Security Act 1979 (c. 18), section 14(1), and was amended by the Social Security Act 1985, section 8(1); Schedule 20 is cited because of the meaning ascribed to the word “Regulations”.  
(4) 1975 c. 15.  
(5) See Social Security Act 1980 (c. 30), section 10(2)(b).  
(6) S.I. 1979/591; relevant amending provisions are the Social Security (Contributions) Act 1982 (c. 2), section 4(3) and Schedule 1, paragraph 3(4); S.I. 1983/1691, 1985/1398, 1726, 1987/106.

- (a) for the words “6th April 1987” there shall be substituted the words “6th April 1988”, and
  - (b) for the figures “£39” and “£295” there shall be substituted respectively the figures “£41” and “£305”.
- (3) In regulation 115(1) (reduction of rate of Class 1 contributions payable in respect of earnings of serving members of the forces)—
- (a) in sub-paragraph (a), for the figure “0.9” in each place where it appears there shall be substituted the figure “0.8”;
  - (b) in sub-paragraph (b), for the figure “0.95” there shall be substituted the figure “0.85”.

### **Revocations**

3. There are hereby revoked regulation 133 of the principal Regulations (reduction of rate of Class 1 contributions payable in respect of earnings of registered dock workers), the Social Security (Contributions, Re-rating) Consequential Amendment Regulations 1980(7), the Social Security (Contributions) Amendment (No. 7) Regulations 1983(8) and the Social Security (Contributions) Amendment Regulations 1987(9).

### **Transitional**

4. In respect of earnings paid or treated as paid before 6th April 1988 the provisions of the principal Regulations shall apply as if these Regulations had not come into force notwithstanding that calculation of contributions falls to be made after 5th April 1988.

Signed by authority of the Secretary of State for Social Services

18th February 1988

*Nicholas Scott*  
Minister of State,  
Department of Health and Social Security

22nd February 1988

*Michael Neubert*  
*Mark Lennox-Boyd*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(7) S.I. [1980/13](#).  
(8) S.I. [1983/1691](#).  
(9) S.I. [1987/106](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations further amend the Social Security (Contributions) Regulations 1979 (“the principal Regulations”).

Regulation 2 amends regulation 7 of the principal Regulations by increasing the weekly lower and upper earnings limits for Class 1 contributions for the tax year beginning on 6th April 1988. The lower earnings limit is increased from £39 to £41 and the upper earnings limit from £295 to £305.

Regulation 2 also amends regulation 115 of the principal Regulations by altering the abatement of the percentage rates of primary and secondary Class 1 contributions payable by and in respect of serving members of the forces. In the case of primary contributions the abatement is decreased from 0.9 per cent. to 0.8 per cent. and in the case of secondary contributions from 0.95 per cent. to 0.85 per cent.

Regulation 3 contains revocations including that of regulation 133 of the principal Regulations, which contains special provisions (including abatement of the percentage rates of Class 1 contributions) in respect of registered dock workers. Regulation 4 contains transitional provisions.