

**2001 No. 314**

**SOCIAL SECURITY, NORTHERN IRELAND**

**The Social Security (Contributions) (Amendment No. 2)  
(Northern Ireland) Regulations 2001**

*Made - - - - - 6th February 2001*

*Laid before Parliament 7th February 2001*

*Coming into force - - 6th April 2001*

The Treasury, in exercise of the powers conferred on them by sections 5 and 171(3), (4) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and of all other powers enabling them in that behalf, and the Commissioners of Inland Revenue, in exercise of the powers conferred on them by paragraph 6(1) of Schedule 1 to that Act(b) and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No. 2) (Northern Ireland) Regulations 2001 and shall come into force on 6th April 2001.

(2) In these Regulations “the principal Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979(c).

**Amendments to the principal Regulations**

2. In Regulation 7 of the principal Regulations (lower and upper earnings limits and primary and secondary thresholds)(d)—

- (a) for “2000” there shall be substituted “2001”;
- (b) in paragraph (a) for the figure “£67” (lower earnings limit for primary Class 1 contributions) there shall be substituted the figure “£72”;
- (c) in paragraph (b) for the figure “£535” (upper earnings limit for primary Class 1 contributions) there shall be substituted the figure “£575”;

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(a) 1992 c. 7; section 5 was substituted by paragraph 1 of Part I of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(b) Paragraph 6(1) was amended by paragraph 58(8) of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and paragraph 34(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999.

(c) S.R. 1979 No. 186; the relevant amending instruments are S.R. 1992 No. 280, 1999 No. 118 and S.I. 2000/176, 748, 2208.

(d) Regulation 7 was substituted by regulation 2 of S.I. 2000/176.

- (d) in paragraph (c) for the figure “£76” (primary threshold for primary Class 1 contributions) there shall be substituted the figure “£87”; and
- (e) in paragraph (d) for the figure “£84” (secondary threshold for secondary Class 1 contributions) there shall be substituted the figure “£87”.

3. In regulation 8(3) of the principal Regulations (prescribed equivalents)(a)—

- (a) in sub-paragraph (a) for the words from “£329” to the end there shall be substituted the figure “£378”;
- (b) in sub-paragraph (b) for the words from “£3,952” to the end there shall be substituted the figure “£4,535”; and
- (c) in each of sub-paragraphs (c) to (e)—
  - (i) for the word “amounts” there shall be substituted the word “amount”; and
  - (ii) the word “relevant” shall be omitted.

4.—(1) Schedule 1 to the principal Regulations (application of the Income Tax (Employments) Regulations 1973(b) to earnings-related contributions, Class 1A contributions and Class 1B contributions) shall be amended in accordance with the following provisions.

(2) In Regulation 13(6)(b)(c)—

- (a) in head (ii) there shall be added at the end the words “and the current secondary threshold”;
- (b) head (iii) shall be omitted; and
- (c) in head (iiia) after the word “exceed” where it first appears there shall be inserted the words “the current primary threshold and”.

(3) In Regulation 13(6)(c) for the words from “any reduction” to the end there shall be substituted—

- “(i) any reduction calculated in accordance with section 37(1) and (1A) or section 38A(1) and (2) of the Pension Schemes (Northern Ireland) Act 1993(d) on the amount of a primary Class 1 contribution in respect of earnings recorded under sub-paragraph (b)(ii) which is available for set-off against (and does not exceed) the amount recorded under sub-paragraph (b)(v), and
- (ii) any reduction calculated in accordance with section 37(1) and (1B) or 38A(1) and (2A) of that Act on the amount of a secondary Class 1 contribution in respect of earnings recorded under sub-paragraph (b)(ii), aggregated with any balance of the reduction in respect of earnings referred to in head (i) which exceeds the amount which may be set-off as therein mentioned.”

(4) In Regulation 25(a)(e)—

- (a) sub-paragraph (ib) shall be omitted;
- (b) in sub-paragraph (ic) for the word “secondary” there shall be substituted the word “primary”;
- (c) sub-paragraphs (ii) and (v) shall be omitted; and
- (d) in the words following sub-paragraph (vi) “, (v)” shall be omitted.

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(a) Regulation 8 was substituted by regulation 3 of S.I. 2000/176.

(b) S.I. 1973/334; this and its subsequent amending instruments were consolidated as S.I. 1993/744.

(c) Regulation 13(6) was substituted by regulation 20 of S.R. 1999 No. 118 and amended by regulation 9(2) of S.I. 2000/748 and regulation 23 of S.I. 2000/2208.

(d) 1993 c. 49; section 37(1) and (1B) were substituted by paragraph 95 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)), and amended by paragraph 6 of Part II of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30). Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)), and subsections (1) to (2A) were substituted by paragraph 96 of Schedule 6 to S.I. 1998/1506 (N.I. 10) and amended by paragraph 7 of Part II of Schedule 10 to the Welfare Reform and Pensions Act 1999.

(e) Regulation 25(a) was substituted by regulation 3(4) of S.R. 1992 No. 280 and amended by regulation 20(4) of S.R. 1999 No. 118 and regulation 9(3) of S.I. 2000/748.



## EXPLANATORY NOTE

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

These Regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186) (“the principal Regulations”).

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 amends regulation 7 of the principal Regulations to specify the lower earnings limit, upper earnings limit, primary threshold and secondary threshold for the tax year beginning on 6th April 2001.

Regulation 3 amends regulation 8(3) of the principal Regulations to provide for the equivalents of the primary threshold and secondary threshold where an employed earner’s earnings period is other than a week.

Regulation 4 makes consequential and incidental amendments to provisions in Schedule 1 to the principal Regulations.

These Regulations do not impose any costs on business.

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