Draft Order laid before Parliament under sections 141(3) and 190(1)(a) of the Social Security Administration Act 1992 and section 166(10A) of the Social Security Administration (Northern Ireland) Act 1992, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2012 No. 0000

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Order 2012

Made - - - -	***
Coming into force - -	*6th April 2012*

This Order is made by the Treasury in exercise of the powers conferred by sections 141(4) and (5) and 142(2) and (3) of the Social Security Administration Act 1992 ("the Administration Act")(**1**) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 ("the Northern Ireland Administration Act")(**2**).

This Order is made as a result of the Treasury carrying out in the tax year 2011-12 a review of the general level of earnings in Great Britain in accordance with section 141(1) and (2) of the Administration Act(**3**).

The Treasury have determined that an Order should be made under section 141 of the Administration Act, amending Part 1 of the Social Security Contributions and Benefits Act 1992(**4**) by altering the rates of Class 2 and Class 3 contributions, the amount of earnings below which an earner may be excepted from liability for Class 2 contributions and the lower limit of profits to be taken into account for Class 4 contributions.

This Order makes provision for Northern Ireland, which corresponds to that mentioned in relation to Great Britain in the preceding recital, in accordance with section 129 of the Northern Ireland Administration Act.

A draft of this Order was laid before Parliament in accordance with the provisions of sections 141(3) and 190(1)(a) of the Administration Act(**5**) and section 166(10A) of the Northern Ireland Administration Act(**6**) and approved by resolution of each House of Parliament.

(**1**) 1992 c. 5. Subsections (4) and (5) of section 141 were amended by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19). Section 142(2) was amended by paragraph 45(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc) Act 1999 (c. 2) ("the Transfer Act").

(**2**) 1992 c. 8. The relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) ("the Transfer Order").

(**3**) Subsections (1) and (2) of section 141 were amended by paragraph 44(2) and (3) of Schedule 3 to the Transfer Act.

(**4**) 1992 c. 4.

(**5**) Subsection (3) of section 141 was amended by paragraph 44(4) of Schedule 3 to the Transfer Act. Section 190(1)(a) was amended by paragraph 110 of Schedule 7 to the Social Security Act 1998 (c. 14) and Part 6 of Schedule 13 to the Welfare Reform and Pensions Act 1999 (c.30).

(**6**) Section 166(10A) was inserted by paragraph 50(4) of Schedule 3 to the Transfer Order.