STATUTORY RULES OF NORTHERN IRELAND

2008 No. 120

SOCIAL SECURITY

The Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2008

Made - - - -	*13th March 2008*
Coming into operation	*6th April 2008*

This Order is made in exercise of the powers conferred by section 130A of the Social Security Administration (Northern Ireland) Act 1992(**1**) and now vested in the Department for Social Development(**2**).

The Secretary of State for Work and Pensions has made an Order(**3**) under section 148A of the Social Security Administration Act 1992(**4**).

Accordingly the Department for Social Development makes the following Order.

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2008 and shall come into operation on 6th April 2008.

Low earnings threshold

2. It is hereby directed that, for the purposes of the Contributions and Benefits Act(**5**), the low earnings threshold(**6**) for the tax years following the tax year 2007-2008 shall be £13,500.

(**1**) 1992 c. 8; section 130A was inserted by section 32 of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4 (N.I.))
(**2**) *See* Article 8(b) of S.R. 1999 No. 481
(**3**) S.I. 2008/726
(**4**) 1992 c. 5
(**5**) 1992 c. 7
(**6**) *See* section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by section 29(3) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 and amended by paragraph 30 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), subject to section 8(2) of that Act, and by Article 2(2)(a)(i) of S.R. 2002 No. 321; *see also* Article 2 of S.R. 2007 No. 164