STATUTORY RULES OF NORTHERN IRELAND

2004 No. 80

SOCIAL SECURITY

The Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2004

Made - - - -	*4th March 2004*
Coming into operation	*6th April 2004*

Whereas the Secretary of State for Work and Pensions has made an Order(**1**) under section 148A of the Social Security Administration Act 1992(**2**):

Now, therefore, the Department for Social Development, in exercise of the powers conferred by section 130A of the Social Security Administration (Northern Ireland) Act 1992(**3**) and of all other powers enabling it in that behalf, hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Social Security Pensions (Low Earnings Threshold) Order (Northern Ireland) 2004 and shall come into operation on 6th April 2004.

Low earnings threshold

2. It is hereby directed that, for the purposes of the Contributions and Benefits Act, the low earnings threshold(**4**) for the tax years following the tax year 2003-2004 shall be £11,600.

(**1**) S.I. 2004/263
(**2**) 1992 c. 5
(**3**) 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.)). *See also* Article 8(b) of S.R. 1999 No. 481
(**4**) *See* section 44A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7); section 44A was 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. 2003 No. 85