STATUTORY RULES OF NORTHERN IRELAND

1998 No. 137

PENSIONS

The Social Security (Reduced Rates of Class 1 Contributions, and Rebates) (Money Purchase Contracted-out Schemes) Order (Northern Ireland) 1998

Made - - - -	*2nd April 1998*
Coming into operation	*6th April 1999*

Whereas the Secretary of State for Social Security has made an Order(**1**) under section 42B of the Pension Schemes Act 1993(**2**):

Now, therefore, the Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 38B of the Pension Schemes (Northern Ireland) Act 1993(**3**) and of all other powers enabling it in that behalf, hereby makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Social Security (Reduced Rates of Class 1 Contributions, and Rebates) (Money Purchase Contracted-out Schemes) Order (Northern Ireland) 1998 and shall come into operation on 6th April 1999.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to this Order as it applies to a Measure of the Assembly.

Reduced rates of Class 1 contributions, and rebates

2. For the purposes of section 38A of the Pension Schemes (Northern Ireland) Act 1993(**5**) (reduced rates of Class 1 contributions, and rebates)—

(a) the appropriate flat-rate percentage in respect of earners for the tax years 1999-2000 to 2001-2002 in the case of a primary Class 1 contribution is 1·6 per cent. and in the case of a secondary Class 1 contribution is 0·6 per cent., and

(**1**) S.I. 1998/945
(**2**) 1993 c. 48
(**3**) 1993 c. 49; section 38B was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22))
(**4**) 1954 c. 33 (N.I.)
(**5**) Section 38A was inserted by Article 134(4) of the Pensions (Northern Ireland) Order 1995

(b) the appropriate age-related percentages in respect of earners for the tax years 1999-2000 to 2001-2002 are the percentages specified in the table set out in the Schedule by reference to the earners' ages on the last day of the preceding tax year.

Amendment of previous Order

3. In the Social Security (Reduced Rates of Class 1 Contributions and Rebates) (Money Purchase Contracted-out Schemes) Order (Northern Ireland) 1996(**6**)—

(a) in Article 2, for "to 2001-02", in both places where it occurs, there shall be substituted "and 1998-99", and

(b) in the Schedule, in the table, the columns relating to the tax years 1999-2000, 2000-2001 and 2001-2002 shall be omitted.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on

2nd April 1998.

John O'Neill
Assistant Secretary

(**6**) S.R. 1996 No. 150