STATUTORY RULES OF NORTHERN IRELAND

1997 No. 114

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1997

Made - - - -	*3rd March 1997*
Coming into operation	*6th April 1997*

Whereas the Secretary of State for Social Security has made an Order(**1**) under sections 141(4) and (5), 142(2), 143(1) and 189(1) and (3) of the Social Security Administration Act 1992(**2**) and section 2(2) and (8) of the Social Security Act 1993(**3**):

Now, therefore, the Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 129 and 165(1) and (3) of the Social Security Administration (Northern Ireland) Act 1992(**4**) and Article 4(3) of the Social Security (Northern Ireland) Order 1993(**5**) and of all other powers enabling it in that behalf, and with the consent of the Department of Finance and Personnel in so far as relates to Article 6 of this Order, hereby makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1997 and shall come into operation on 6th April 1997.

(2) In this Order "the Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**6**).

(3) The Interpretation Act (Northern Ireland) 1954(**7**) shall apply to this Order as it applies to a Measure of the Assembly.

(**1**) S.I. 1997/544
(**2**) 1992 c. 5
(**3**) 1993 c. 3
(**4**) 1992 c. 8
(**5**) S.I. 1993/592 (N.I. 2)
(**6**) 1992 c. 7; relevant amending provisions are S.R. 1994 No. 79 and S.R. 1996 No. 72
(**7**) 1954 c. 33 (N.I.)

Percentage rate figures for secondary earnings brackets

2. In section 9(3) of the Act (appropriate percentage rates) for the figure 10·2 specified in respect of Bracket 4(**8**) there shall be substituted the figure 10.

Rate of, and small earnings exception from, Class 2 contributions

3. In section 11 of the Act(**9**) (Class 2 contributions)—

(a) in subsection (1) (weekly rate) for "£6·05" there shall be substituted "£6·15";

(b) in subsection (4) (small earnings exception) for "£3,430" there shall be substituted "£3,480".

Amount of Class 3 contributions

4. In section 13(1) of the Act(**10**) (amount of Class 3 contributions) for "£5·95" there shall be substituted "£6·05".

Lower and upper limits for Class 4 contributions

5. In sections 15(3) and 18(1) of the Act(**11**) (Class 4 contributions recoverable under the Income Tax Acts and under regulations)—

(a) for "£6,860" (lower limit) wherever it appears there shall be substituted in each of those sections "£7,010";

(b) for "£23,660" (upper limit) there shall be substituted in each of those sections "£24,180".

Prescribed percentage of estimated benefit expenditure

6. Article 4(3) of the Social Security (Northern Ireland) Order 1993 (payments into National Insurance Fund out of appropriated money) shall have effect with respect to the tax year 1997-98 and the prescribed percentage of estimated benefit expenditure for the financial year ending in that tax year shall be 4 per cent.

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

3rd March 1997.

John O'Neill
Assistant Secretary

(**8**) The percentage rate figure was amended by Article 2(*d*) of S.R. 1994 No. 79
(**9**) Section 11(1) and (4) was further amended by Article 3 of S.R. 1996 No. 72
(**10**) Section 13(1) was further amended by Article 4 of S.R. 1996 No. 72
(**11**) Sections 15(3) and 18(1) were further amended by Article 5 of S.R. 1996 No. 72