STATUTORY RULES OF NORTHERN IRELAND

1996 No. 72

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1996

Made - - - -	*7th March 1996*
Coming into operation	*6th April 1996*

Whereas the Secretary of State for Social Security has made an Order(**1**) under sections 141(4) and (5), 142(2), 143(1) and (2), 145(2) 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 section 129 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) 1996 and shall come into operation on 6th April 1996.

(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. 1996/597
(**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. 1995 No. 79
(**7**) 1954 c. 33 (N.I.)

Weekly earnings figures for secondary earnings brackets

2. In section 9(3) of the Act(**8**) (secondary earnings brackets)—

(a) for the figure £104·99 specified in respect of Bracket 1 there shall be substituted the figure £109·99;

(b) for the figures £105·00 and £149·99 specified in respect of Bracket 2 there shall be substituted respectively the figures £110·00 and £154·99;

(c) for the figures £150·00 and £204·99 specified in respect of Bracket 3 there shall be substituted respectively the figures £155·00 and £209·99;

(d) for the figure £205·00 specified in respect of Bracket 4 there shall be substituted the figure £210·00.

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 "£5·75" there shall be substituted "£6·05";

(b) in subsection (4) (small earnings exception) for "£3,260" there shall be substituted "£3,430".

Amount of Class 3 contributions

4. In section 13(1) of the Act(**10**) (amount of Class 3 contributions) for "£5·65" there shall be substituted "£5·95".

Amount of, and 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 "7·3 per cent." (amount of contribution) there shall be substituted in each of those sections "6 per cent.";

(b) for "£6,640" (lower limit) wherever it appears there shall be substituted in each of those sections "£6,860";

(c) for "£22,880" (upper limit) there shall be substituted in each of those sections "£23,660".

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 1996-97 and the prescribed percentage of estimated benefit expenditure for the financial year ending in that tax year shall be 6 per cent.

(**8**) Section 9(3) was further amended by Article 2 of S.R. 1995 No. 79
(**9**) Section 11(1) and (4) was further amended by Article 3 of S.R. 1995 No. 79
(**10**) Section 13(1) was further amended by Article 4 of S.R. 1995 No. 79
(**11**) The amount of contribution was amended by Article 5 of S.R. 1994 No. 79 and the lower and upper limits were further amended by Article 5 of S.R. 1995 No. 79