STATUTORY RULES OF NORTHERN IRELAND

1994 No. 79

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1994

Made - - - -	*7th March 1994*
Coming into operation	*6th April 1994*

Whereas the Secretary of State for Social Security has made an order(**1**) under sections 141(4) and (5), 142(2), 143(1), 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 its consent is required, 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) 1994 and shall come into operation on 6th April 1994.

(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 Northern Ireland Assembly.

(**1**) S.I. 1994/544
(**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 provision is S.R. 1993 No. 60
(**7**) 1954 c. 33 (N.I.)

Weekly earnings and percentage rate figures for secondary earnings brackets

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

(a) for the weekly earnings figure £94·99 and the percentage rate figure 4·6, specified in respect of Bracket 1, there shall be substituted respectively, the figures £99·99 and 3·6;

(b) for the weekly earnings figures £95·00 and £139·99 and the percentage rate figure 6·6, specified in respect of Bracket 2, there shall be substituted respectively the figures £100·00, £144·99 and 5·6;

(c) for the weekly earnings figures £140·00 and £194·99 and the percentage rate figure 8·6, specified in respect of Bracket 3, there shall be substituted respectively the figures £145·00, £199·99 and 7·6;

(d) for the weekly earnings figure £195·00 and the percentage rate figure 10·4, specified in respect of Bracket 4, there shall be substituted respectively the figures £200·00 and 10·2.

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 "£5·55" there shall be substituted "£5·65";

(b) in subsection (4) (small earnings exception) for "£3,140" there shall be substituted "£3,200".

Amount of Class 3 contributions

4. In section 13(1) of the Act(**10**) (amount of Class 3 contributions) for "£5·45" there shall be substituted "£5·55".

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

(b) for "£6,340" (lower limit) wherever it appears there shall be substituted in each of those sections "£6,490";

(c) for "£21,840" (upper limit) there shall be substituted in each of those sections "£22,360".

Prescribed percentage of estimated benefit expenditure

6. Article 4(3) of the Social Security (Northern Ireland) Order 1993 shall have effect with respect to the tax year 1994-95 and the prescribed percentage of estimated benefit expenditure for the financial year ending in that tax year shall be 16 per cent.

(**8**) Section 9(3) was amended by Article 2 of S.R. 1993 No. 60
(**9**) Section 11(1) and (4) was amended by Article 3 of S.R. 1993 No. 60
(**10**) Section 13(1) was amended by Article 4 of S.R. 1993 No. 60
(**11**) Sections 15(3) and 18(1) were amended by Article 5 of S.R. 1993 No. 60