
STATUTORY INSTRUMENTS

1982 No. 158 (N.I. 4)

NORTHERN IRELAND

**The Social Security (Contributions)
(Northern Ireland) Order 1982**

<i>Made</i>	10th February 1982
<i>Coming into Operation</i>	11th March 1982
<i>Laid before Parliament</i>	22nd February 1982

ARRANGEMENT OF ORDER

Article

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5. Allocation of contributions.
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SCHEDULES:

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Schedule 2—Repeals and revocation.

At the Court at Buckingham Palace, the 10th day of February 1982

Present,

The Queen's Most Excellent Majesty in Council

Whereas this Order in Council is made only for purposes corresponding to those of the Social Security (Contributions) Act 1982 (a):

Now, therefore, Her Majesty, in exercise of the powers conferred by paragraph 1 of Schedule 1 to the Northern Ireland Act 1974 (b) (as modified by section 4 (5) of the said Act of 1982) and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

Title and commencement

1.—(1) This Order may be cited as the Social Security (Contributions) (Northern Ireland) Order 1982.

(2) Subject to paragraph (3), this Order shall come into operation on the expiration of the period of one month from the day on which it is made.

(3) Articles 3 to 6 shall not apply in respect of any tax year before the tax year beginning with 6th April 1982.

Interpretation

2.—(1) The Interpretation Act (Northern Ireland) 1954 (a) shall apply to Article 1 and the following provisions of this Order as it applies to a Measure of the Northern Ireland Assembly.

(2) In this Order—

“Contributions Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979 (b);

“principal Act” means the Social Security (Northern Ireland) Act 1975 (c).

Increase in contributions

3.—(1) In regulation 7 of the Contributions Regulations (lower and upper earnings limits for Class 1 contributions)—

(a) for the words “6th April 1981” there shall be substituted the words “6th April 1982”; and

(b) for “£27” and “£200” there shall be substituted respectively “£29.50” and “£220”.

(2) In section 4 (6) (a) of the principal Act (amount of primary Class 1 contribution) for the words “7.75 per cent.” there shall be substituted the words “8.75 per cent.”.

(3) In regulation 102 of the Contributions Regulations (reduced rate Class 1 contribution of married women and widows) for the words “2.75 per cent.” there shall be substituted the words “3.2 per cent.”.

(4) In section 7 of the principal Act (amount of Class 2 contribution)—

(a) in subsection (1) (weekly rate) for “£3.40” there shall be substituted “£3.75”;

(b) in subsection (5) (small earnings exception) for “£1,475” there shall be substituted “£1,600”.

(5) In regulation 96 (c) of the Contributions Regulations (amount of Class 2 contribution of share fishermen) for “£5.15” there shall be substituted “£5.85”.

(6) In section 8 (1) of the principal Act (amount of Class 3 contribution) for “£3.30” there shall be substituted “£3.65”.

(7) In sections 9 (2) and 10 (1) of the principal Act (Class 4 contributions recoverable under Tax Acts and regulations)—

(a) for the words “5.75 per cent.” (amount of contribution) there shall be substituted, in each case, the words “6 per cent.”;

(b) for “£3,150” (lower limit) wherever that amount appears there shall be substituted “£3,450”;

(a) 1954 c. 33 (N.I.). (b) S.R. 1979 No. 186. (c) 1975 c. 15.

- (c) for “£10,000” (upper limit) there shall be substituted, in each case, “£11,000”.

Alteration of Consolidated Fund supplement to contributions

4.—(1) In section 1 (5) of the principal Act (Consolidated Fund supplement to contributions to be a fixed percentage of so much of all contributions paid in the year concerned as remains after deducting the appropriate health service allocation and the appropriate employment protection allocation) for the words “14.5 per cent.” there shall be substituted the words “13 per cent.”.

(2) In section 1 (5A) of the principal Act (power by order to vary percentage rate) for the words “1981–82” there shall be substituted the words “1982–83”.

Allocation of contributions

5.—(1) Section 128 (4) of the principal Act shall be amended as follows.

(2) In the definition of “the appropriate health service allocation”—

(a) in paragraph (a) (primary Class 1 contributions) for the words “0.65 per cent.” there shall be substituted the words “0.75 per cent.”; and

(b) in paragraph (e) (Class 4 contributions) for the words “0.85 per cent.” there shall be substituted the words “0.95 per cent.”.

(3) In the definition of “the appropriate employment protection allocation”, for the words from “in the case of” to “this subsection” there shall be substituted the words “means—

(i) in the case of primary Class 1 contributions, 0.35 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid; and

(ii) in the case of secondary Class 1 contributions, 0.2 per cent. of the amount determined to be that of the earnings in respect of which those contributions were paid;

and in this subsection”.

Supplementary provisions

6.—(1) The consequential amendments set out in Schedule 1 shall have effect and the statutory provisions specified in Schedule 2 are hereby repealed or revoked to the extent specified in the third column of that Schedule.

(2) The amendment by this Order of any provision of the Contributions Regulations shall not be taken to prejudice any power to make further regulations varying or revoking that provision.

N. E. Leigh,
Clerk of the Privy Council.

SCHEDULES

Article 6 (1).

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

The Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965 (c. 19)

1.—(1) In section 41 (payment to employers out of redundancy fund in respect of certain employees who are not entitled to redundancy payments), after subsection (4) add the following subsections—

“(5) Where the Department has determined a class of employees under subsection (3) the Department may also make payments out of the fund to employees of that class and may determine, with the approval of the Department of Finance, the amounts of the payments which may be so made.

(6) The payments made to an employee by virtue of this section shall not, in respect of any period, exceed the amount appearing to the Department to be equal to the amount paid into the fund from the appropriate employment protection allocation from all primary Class 1 contributions paid by or on behalf of that employee under Part I of that Act of 1975.”

(2) In section 50 (employment under Government of overseas territory) for subsection (1A) substitute the following subsection—

“(1A) The reference in subsection (1) to employers’ contributions is a reference—

(a) in relation to any period before 6th April 1975, to employers’ contributions within the meaning of the National Insurance Act (Northern Ireland) 1966;

(b) in relation to any period after 5th April 1975 and before 6th April 1982, to secondary Class 1 contributions in respect of the person in question payable by persons who were, in relation to him, secondary Class 1 contributors by virtue of section 4 (4) (a) of the Social Security (Northern Ireland) Act 1975; and

(c) in relation to any period after 5th April 1982, to such contributions as are mentioned in paragraph (b) together with primary Class 1 contributions in respect of the person in question payable as so mentioned.”

The Social Security (Contributions) Regulations (Northern Ireland) 1979 (S.R. 1979 No. 186)

2.—(1) In regulation 87 (1) (reduction of Class 1 contributions in respect of mariners)—

(a) for “section 4 (6) (b) of the Act (secondary contributions)” substitute “section 4 (6) of the Act (Class 1 contributions)”;

(b) in sub-paragraph (a), for the words from “specified” to the end substitute “of the primary Class 1 contribution specified in section 4 (6) (a) of the Act and of the reduced primary Class 1 contribution specified in regulation 102 of these regulations shall be reduced by 0.35 and that of the secondary Class 1 contribution specified in section 4 (6) (b) by 0.15”;

(c) in sub-paragraph (b), for “said percentage rate” substitute “percentage rate of the secondary Class 1 contribution specified in section 4 (6) (b) of the Act”.

(2) In regulation 125 (b) (modification of section 128 (4) of principal Act)—

(a) “secondary”, where first occurring, shall cease to have effect; and

(b) for “ ‘secondary Class 1 contributions, means’ ” substitute “ ‘employment protection allocation means’ ”.

Article 6 (1).

SCHEDULE 2

REPEALS AND REVOCATION

Chapter or Number	Short Title	Extent of repeal or revocation
1973 c. 38.	The Social Security Act 1973.	In Schedule 27, in paragraph 120, sub-paragraph (b).
1975 c. 15.	The Social Security (Northern Ireland) Act 1975.	In section 128, in subsections (1) (b) and (5) (b), the word "secondary".
1975 c. 18.	The Social Security (Consequential Provisions) Act 1975.	In Schedule 2, paragraphs 83 and 86.
S.I. 1981/230 (N.I. 9).	The Social Security (Contributions) (Northern Ireland) Order 1981.	Article 3. In Article 4, paragraph (1). In Article 5 (2), sub-paragraphs (a) and (d). In Article 6, paragraph (2). The Schedule.
S.R. 1979 No. 186.	<i>Revocation</i> The Social Security (Contributions) Regulations (Northern Ireland) 1979.	In regulation 125 (b), the word "secondary" where it first occurs.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order is made only for purposes corresponding to those of the Social Security (Contributions) Act 1982.

Article 3 increases the national insurance contribution rates of employed and self-employed earners and voluntary contributors. It also increases the lower and upper earnings limits for the payment of contributions by employed earners and their employers; the small earnings exception below which self-employed earners may be excepted from liability to pay a flat rate contribution; and the upper and lower limits of profits or gains between which earnings-related contributions are payable by self-employed earners.

Article 4 reduces the percentage rate of the Consolidated Fund supplement to national insurance contributions.

Article 5 increases the percentage rates of the health service allocation deducted from primary Class 1 contributions and from Class 4 contributions and paid towards the cost of the health service. Article 5 also provides for a percentage of primary Class 1 contributions to be included in the employment protection allocation.

Article 6 makes supplementary provisions.

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