
STATUTORY RULES OF NORTHERN IRELAND

1991 No. 73

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Order (Northern Ireland) 1991

Made - - - - *8th March 1991*

Coming into operation *6th April 1991*

Whereas the Secretary of State for Social Security has made an order⁽¹⁾ under sections 120(5) and (6), 121(2), 122(1) and 123A(2) of the Social Security Act 1975⁽²⁾;

Now, therefore, the Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 120 of the Social Security (Northern Ireland) Act 1975⁽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 (Contributions) (Re-rating) Order (Northern Ireland) 1991 and shall come into operation on 6th April 1991.

(2) In this order “the Act” means the Social Security (Northern Ireland) Act 1975.

Weekly earnings and percentage rate figures for secondary earnings brackets

2. In section 4(6E) of the Act⁽⁴⁾ (secondary earnings brackets and appropriate percentage rates)

(a) for the weekly earnings figure £79 99 and the percentage rate figure 5, specified in respect of Bracket 1, there shall be substituted respectively the figures £84 99 and 4 6;

(b) for the weekly earnings figures £80 00 and £124 99 and the percentage rate figure 7, specified in respect of Bracket 2, there shall be substituted respectively the figures £85 00, £129 99 and 6 6;

(1) S.I. 1991/505

(2) 1975 c. 14

(3) 1975 c. 15; section 120 was amended by the Schedule to the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (S.I. 1977/610 (N.I. 11)), paragraph 9 of Schedule 3 to the Social Security (Northern Ireland) Order 1979 (S.I. 1979/396 (N.I. 5)), Article 9(5) of the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and Schedule 10 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))

(4) Section 4(6E) was substituted by Article 9(2) of the Social Security (Northern Ireland) Order 1985 and amended by Article 2 of S.R. 1990 No. 71

- (c) for the weekly earnings figures £125 00 and £174 99 and the percentage rate figure 9, specified in respect of Bracket 3, there shall be substituted respectively the figures £130 00, £184 99 and 8 6;
- (d) for the weekly earnings figure £175 00 and the percentage rate figure 10 45, specified in respect of Bracket 4, there shall be substituted respectively the figures £185 00 and 10 4.

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

- 3. In section 7 of the Act (Class 2 contributions)
 - (a) in subsection (1) (weekly rate) for “£4 55”(5) there shall be substituted “£5 15”;
 - (b) in subsection (5) (small earnings exception) for “£2,600”(6) there shall be substituted “£2,900”.

Amount of Class 3 contributions

- 4. In section 8(1) of the Act (amount of Class 3 contributions) for “£4 45”(7) there shall be substituted “£5 05”.

Lower and upper limits for Class 4 contributions

- 5. In sections 9(2) and 10(1) of the Act (Class 4 contributions recoverable under Tax Acts and regulations)—
 - (a) for “£5,450”(8) (lower limit) wherever it appears there shall be substituted in each of those sections “£5,900”;
 - (b) for “£18,200”(9) (upper limit) there shall be substituted in each of those sections “£20,280”.

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

L.S.

8th March 1991.

A. N. Burns
Assistant Secretary

(5) See Article 3(a) of [S.R. 1990 No. 71](#)
(6) See Article 3(b) of [S.R. 1990 No. 71](#)
(7) See Article 4 of [S.R. 1990 No. 71](#)
(8) See Article 5(a) of [S.R. 1990 No. 71](#)
(9) See Article 5(b) of [S.R. 1990 No. 71](#)

EXPLANATORY NOTE

(This note is not part of the Order.)

This order corresponds to an order (S.I. 1991/505) made by the Secretary of State for Social Security under sections 120(5) and (6), 121(2), 122(1) and 123A(2) of the Social Security Act 1975.

The order increases the amounts of weekly earnings specified in, and reduces the percentage rates appropriate to, the secondary earnings brackets in section 4(6E) of the Social Security (Northern Ireland) Act 1975 (“the Act”), which determine the amount of secondary Class 1 contributions payable under the Act (Article 2). The amounts of weekly earnings are increased, in respect of Bracket 1 from £79 99 to £84 99, in respect of Bracket 2 from £80 00 and £124 99 to £85 00 and £129 99 respectively, in respect of Bracket 3 from £125 00 and £174 99 to £130 00 and £184 99 respectively and in respect of Bracket 4 from £175 00 to £185 00. The percentage rates are reduced, in respect of Bracket 1 from 5 to 4 6 per cent., in respect of Bracket 2 from 7 to 6 6 per cent., in respect of Bracket 3 from 9 to 8 6 per cent. and in respect of Bracket 4 from 10 45 to 10 4 per cent.

The order also increases the rates of Class 2 and Class 3 contributions payable under the Act from £4 55 to £5 15 and from £4 45 to £5 05 respectively (Articles 3(a) and 4). It increases from £2,600 to £2,900 the amount of earnings below which an earner may be excepted from liability for Class 2 contributions (Article 3(b)). It also increases, from £5,450 to £5,900 and from £18,200 to £20,280 respectively, the lower and upper limits of profits or gains between which Class 4 contributions are payable (Article 5).