
STATUTORY RULES OF NORTHERN IRELAND

1999 No. 51

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating and Northern Ireland National Insurance Fund Payments) Order (Northern Ireland) 1999

Made - - - - *9th February 1999*

Coming into operation *6th April 1999*

Whereas the Secretary of State for Social Security has made an Order⁽¹⁾ under sections 141(4) and (5), 142(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 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 consent of the Department of Finance and Personnel in so far as relates to Article 5 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) 1999 and shall come into operation on 6th April 1999.

(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. 1999/263

(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. 1998 No. 61

(7) 1954 c. 33 (N.I.)

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

2. In section 11 of the Act⁽⁸⁾ (Class 2 contributions)–
- (a) in subsection (1) (weekly rate) for “£6.35” there shall be substituted “£6.55”;
 - (b) in subsection (4) (small earnings exception) for “£3,590” there shall be substituted “£3,770”.

Amount of Class 3 contributions

3. In section 13(1) of the Act⁽⁹⁾ (amount of Class 3 contributions) for “£6.25” there shall be substituted “£6.45”.

Lower and upper limits for Class 4 contributions

4. In sections 15(3) and 18(1) of the Act⁽¹⁰⁾ (Class 4 contributions recoverable under the Income Tax Acts and under regulations)–
- (a) for “£7,310” (lower limit) wherever it appears there shall be substituted in each of those sections “£7,530”;
 - (b) for “£25,220” (upper limit) there shall be substituted in each of those sections “£26,000”.

Prescribed percentage of estimated benefit expenditure

5. 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 1999-2000 and the prescribed percentage of estimated benefit expenditure for the financial year ending in that tax year shall be 2 per cent.

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

L.S.

9th February 1999.

John O'Neill
Assistant Secretary

The Department of Finance and Personnel hereby consents to Article 5 of the foregoing Order.
Sealed with the Official Seal of the Department of Finance and Personnel on

L.S.

9th February 1999.

J. G. Sullivan
Assistant Secretary

⁽⁸⁾ Section 11(1) and (4) was further amended by Article 2 of [S.R. 1998 No.61](#)

⁽⁹⁾ Section 13(1) was further amended by Article 3 of [S.R. 1998 No.61](#)

⁽¹⁰⁾ Sections 15(3) and 18(1) were amended by Article 4 of [S.R. 1998 No.61](#)

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order corresponds to an Order (S.I.1999/263) made by the Secretary of State for Social Security under sections 141(4) and (5), 142(2) and 189(1) and (3) of the Social Security Administration Act 1992 and section 2(2) and (8) of the Social Security Act 1993.

The Order increases the rate of Class 2 and the amount of Class 3 contributions specified in sections 11(1) and 13 (1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the Act”) from £6.35 to £6.55 and from £6.25 to £6.45 respectively (Articles 2(a) and 3). It also increases, from £3,590 to £3,370, the amount of earnings specified in section 11(4) of the Act below which an earner may be excepted from liability for Class 2 contributions (Article 2(b)).

The Order increases, from £7,310 to £7,530 and from £25,220 to £26,000 respectively, the lower and upper limits of profits or gains specified in sections 15(3) and 18(1) of the Act between which Class 4 contributions are payable (Article 4).

The Order provides for Article 4(3) of the Social Security (Northern Ireland) Order 1993 to have effect for the tax year 1999–2000. It also provides that the amount of any money that may be appropriated to be paid into the Northern Ireland National Insurance Fund in that tax year shall not exceed in aggregate 2 per cent. of the estimated benefit expenditure for the financial year ending in that tax year (Article 5).