



# Welfare Reform and Pensions Act 1999

## 1999 CHAPTER 30

### PART V

#### WELFARE

### CHAPTER II

#### NATIONAL INSURANCE CONTRIBUTIONS

**78 Class 1B contributions: Northern Ireland.**

In section 10A of the <sup>M1</sup>Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Class 1B contributions), for subsection (6) (level of Class 1B percentage) there shall be substituted—

“(6) In subsection (3) above “the Class 1B percentage” means a percentage rate equal to that specified as the secondary percentage in section 9(2) above for the tax year in question.”

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**Marginal Citations**

**M1** 1992 c. 7.

**Changes to legislation:**

There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Section 78.