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STATUTORY INSTRUMENTS

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**2007 No. 1052**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2007**

*Made* - - - - 28th March 2007

*Coming into force* - - 6th April 2007

As a result of carrying out in the tax year 2006-07 a review of the general level of earnings in Great Britain in accordance with section 141(1) and (2) of the Social Security Administration Act 1992 (“the Administration Act”)(1), the Treasury have determined that an Order should be made under that section amending Part 1 of the Social Security Contributions and Benefits Act 1992(2) by altering the rates of Class 2 and Class 3 contributions, the amount of earnings below which an earner may be exempted from liability for Class 2 contributions and the lower and upper limits of profits or gains to be taken into account for Class 4 contributions.

This Order makes provision for Northern Ireland, which corresponds to that mentioned in relation to Great Britain in the preceding recital, in accordance with section 129 of the Social Security Administration (Northern Ireland) Act 1992 (“the Northern Ireland Administration Act”)(3).

With a view to adjusting the level at which the National Insurance Fund stands for the time being, and having regard to estimated benefit expenditure for the financial year ending 31st March 2008, the Treasury think it expedient that an Order should be made under section 2(2) of the Social Security Act 1993 (“the 1993 Act”)(4).

With a view to adjusting the level at which the Northern Ireland National Insurance Fund stands for the time being, and having regard to estimated benefit expenditure for the financial year ending 31st March 2008, the Treasury think it expedient that an Order should be made under Article 4(3) of the Social Security (Northern Ireland) Order 1993 (“the 1993 Order”)(5).

A draft of this Order was laid before Parliament in accordance with the provisions of sections 141(3) and 190(1)(a) of the Administration Act(6), section 166(10A) of the Northern Ireland Administration Act(7), section 2(8) of the 1993 Act and Article 4(8) of the 1993 Order(8) and approved by resolution of each House of Parliament.

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- (1) 1992 c. 5; subsections (1) and (2) of section 141 were amended by paragraph 44(2) and (3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”).
- (2) 1992 c. 4.
- (3) 1992 c. 8; the relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”).
- (4) 1993 c. 3; section 2 was amended by paragraph 60 of Schedule 3 to the Transfer Act.
- (5) S.I. 1993/592 (N.I. 2); article 4(3) was amended by paragraph 52(2) of Schedule 3 to the Transfer Order.
- (6) Section 141(3) was amended by paragraph 44(4) of Schedule 3 to the Transfer Act.
- (7) Section 166(10A) was inserted by paragraph 50(4) of Schedule 3 to the Transfer Order. Subsection (11A) of section 165 of the Administration Act (which provides that regulations and orders made by the Treasury under the Act are statutory instruments) was inserted by paragraph 49(4) of Schedule 3 to the Transfer Order.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Accordingly the Treasury make the following Order in exercise of the powers conferred by sections 141(4) and (5), 142(2) and (3), 143(1) and (3) and 144(2) of the Administration Act<sup>(9)</sup>, sections 129 and 165(11A) of the Northern Ireland Administration Act<sup>(10)</sup>, section 2(2) of the 1993 Act and Article 4(3) of the 1993 Order and now exercisable by them<sup>(11)</sup>.

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- (8) Article 4(8) was substituted by paragraph 52(5) of Schedule 3 to the Transfer Order.
- (9) Section 141(4) and (5) was amended by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19). Section 142(2) was amended by paragraph 45(3) of Schedule 3 to the Transfer Act. Section 143(1) was amended by paragraph 90(1) of Schedule 7 to the Social Security Act 1998 (c. 14), paragraph 46(2) of Schedule 3 to the Transfer Act and paragraph 17(2) of Schedule 1 to the National Insurance Contributions Act 2002 and subsection (3) of that section was amended by paragraph 46(3) of Schedule 3 to the Transfer Act. Section 144(2) was amended by paragraph 91 of Schedule 7 to the Social Security Act 1998 and by Part 6 of Schedule 13 to the Welfare Reform and Pensions Act 1999 (c. 30).
- (10) Section 165(11A) was inserted by paragraph 49(4) of Schedule 3 to the Transfer Order.
- (11) See paragraphs 44 to 46, 48, 57 and 60 of Schedule 3 to the Transfer Act and paragraphs 43, 49, 50 and 52 of Schedule 3 to the Transfer Order.