

*Status: Point in time view as at 18/10/1999.*

*Changes to legislation: Social Security Act 1998, Paragraph 16 is up to date with all changes known to be in force on or before 08 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 7

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Income and Corporation Taxes Act 1988 (c. 1)*

- 16 In subsection (3) of section 172 of the Income and Corporation Taxes Act 1988 (exceptions from tax)—
- (a) for the words “Class 1 contributions” there shall be substituted the words “secondary Class 1 contributions”; and
  - (b) for the words “lower earnings limit” there shall be substituted the words “earnings threshold”.

#### **Commencement Information**

- II** Sch. 7 para. 16 in force at 6.4.1999 by S.I. 1999/418, art. 2(2)(3)(a)

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