
STATUTORY RULES OF NORTHERN IRELAND

1991 No. 73

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

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”(1) (lower limit) wherever it appears there shall be substituted in each of those sections “£5,900”;
- (b) for “£18,200”(2) (upper limit) there shall be substituted in each of those sections “£20,280”.

(1) See Article 5(a) of [S.R. 1990 No. 71](#)

(2) See Article 5(b) of [S.R. 1990 No. 71](#)