

1992 No. 142

SOCIAL SECURITY

The Social Security (Class 1 Contributions — Contracted-out Percentages) Order (Northern Ireland) 1992

Made 19th March 1992

Coming into operation 6th April 1993

Whereas the Secretary of State for Social Security has made an order(a) under section 28 of the Social Security Pensions Act 1975(b):

Now, therefore, the Department of Health and Social Services, in exercise of the powers conferred on it by Article 30 of the Social Security Pensions (Northern Ireland) Order 1975(c) and of all other powers enabling it in that behalf, hereby makes the following order:

Citation and commencement

1. This order may be cited as the Social Security (Class 1 Contributions — Contracted-out Percentages) Order (Northern Ireland) 1992 and shall come into operation on 6th April 1993.

Alteration of contracted-out rates of Class 1 contributions

2. In the definition of “the contracted-out percentage” contained in Article 29(2) of the Social Security Pensions (Northern Ireland) Order 1975(d) the following alterations shall be made—

- (a) in paragraph (a) for “2·0” there shall be substituted “1·8”; and
- (b) in paragraph (b) for “3·8” there shall be substituted “3·0”.

Consequential provision

3. In paragraph 2(2) of Schedule 4 to the Social Security Pensions (Northern Ireland) Order 1975(e) (priority in bankruptcy: employer’s contributions to an occupational pension scheme), so far as the percentages specified in that paragraph apply in relation to earnings paid or payable as from 6th April 1993 the following alterations shall be made—

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- (a) S.I. 1992/795
 - (b) 1975 c. 60
 - (c) S.I. 1975/1503 (N.I. 15); Article 30 was amended by paragraph 10 of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16))
 - (d) Article 29(2) was amended by Article 2 of S.R. 1987 No. 174
 - (e) Paragraph 2(2) of Schedule 4 was amended by paragraph 28 of Schedule 5 to the Social Security (Northern Ireland) Order 1985, paragraph 12 of Schedule 2 to the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18)) and Article 3 of S.R. 1987 No. 174

- (a) in head (i) for "5·8" there shall be substituted "4·8"; and
(b) in head (ii) for "3·8" there shall be substituted "3·0".

Revocation

4. The Social Security (Class 1 Contributions — Contracted-out Percentages) Order (Northern Ireland) 1987(a) is hereby revoked.

Sealed with the Official Seal of the Department of Health and Social Services on 19th March 1992.

(L.S.)

A. N. Burns

Assistant Secretary

(a) S.R. 1987 No. 174

EXPLANATORY NOTE

(This note is not part of the Order.)

This order, which corresponds to an order (S.I. 1992/795) made by the Secretary of State for Social Security under section 28 of the Social Security Pensions Act 1975, decreases, with effect from 6th April 1993, the contracted-out percentages to be deducted from the normal percentage for both primary and secondary Class 1 contributions under Article 29 of the Social Security Pensions (Northern Ireland) Order 1975. Consequential changes are also made to paragraph 2(2) of Schedule 4 to that Order (priority in bankruptcy — employer's contribution to an occupational pension scheme).