#### 1995 No. 88

## SOCIAL SECURITY

# The Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1995

Made 10th March 1995 Coming into operation 6th April 1995

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 5 and 119 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and of all other powers enabling it in that behalf, hereby makes the following regulations:

### Citation and commencement

1. These regulations may be cited as the Social Security (Contributions) (Amendment No. 2) Regulations (Northern Ireland) 1995 and shall come into operation on 6th April 1995.

# Amendment of the Social Security (Contributions) Regulations

- 2.—(1) The Social Security (Contributions) Regulations (Northern Ireland) 1979(b) shall be amended in accordance with paragraphs (2) and (3) of this regulation.
- (2) In regulation 7(c) (lower and upper earnings limits for Class 1 contributions)—
  - (a) for "6th April 1994" there shall be substituted "6th April 1995";
  - (b) for "£57" and "£430" there shall be substituted respectively "£58" and "£440".
- (3) In regulation 115D(1)(b)(d) (special provisions as to residence, rate, annual maximum and method of payment in respect of volunteer development workers) for "5.6 per cent." there shall be substituted "5 per cent.".

### Revocation

3. The Social Security (Contributions) (Amendment) Regulations (Northern Ireland) 1994(e) are hereby revoked.

<sup>(</sup>a) 1992 c. 7
(b) S.R. 1979 No. 186; relevant amending regulations are S.R. 1980 No. 463, S.R. 1986 No. 71, S.R. 1989 No. 70, S.R. 1990 No. 97 and S.R. 1994 No. 78
(c) Regulation 7 was amended by S.R. 1980 No. 463 and S.R. 1994 No. 78
(d) Regulation 115D was inserted by S.R. 1986 No. 71; paragraph (1)(b) was amended by S.R. 1989 No. 70, S.R. 1990 No. 97 and S.R. 1994 No. 78

<sup>(</sup>e) S.R. 1994 No. 78

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 10th March 1995.

(L.S.)

W. G. Purdy

Assistant Secretary

### EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Social Security (Contributions) Regulations (Northern Ireland) 1979 ("the principal regulations").

Regulation 2(2) amends regulation 7 of the principal regulations by increasing the weekly lower and upper earnings limits for Class 1 contributions for the tax year beginning on 6th April 1995. The lower earnings limit is increased from £57 to £58 and the upper earnings limit from £430 to £440.

Regulation 2(3) amends regulation 115D of the principal regulations by decreasing the weekly rate of Class 2 contributions payable by volunteer development workers from 5.6 per cent. to 5 per cent. of the lower earnings limit. For the tax year beginning on 6th April 1995, the weekly contributions for those workers will decrease from £3.19 to £2.90.

Regulation 3 contains a revocation.

Regulation 2(2) is made under section 5 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and accordingly, by virtue of section 149(3) of, and paragraph 4 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8) ("the Act"), are not subject to the requirement of section 149(2) of the Act for prior reference to the Social Security Advisory Committee. Otherwise these regulations correspond to provision contained in regulations made by the Secretary of State for Social Security in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Act, are not subject to the requirement of section 149(2) of the Act for prior reference to the Social Security Advisory Committee.