



# Social Security Administration Act 1992

## 1992 CHAPTER 5

### PART IX

#### ALTERATION OF CONTRIBUTIONS ETC.

#### 141 Annual reviews of contributions

- (1) In each tax year the [<sup>F1</sup>Treasury] shall carry out a review of the general level of earnings in Great Britain taking into account changes in that level which have taken place since [<sup>F1</sup>their] last review under this section, with a view to determining whether, in respect of Class 2, 3 or 4 contributions, an order should be made under this section, to have effect in relation to the next following tax year.
- (2) For the purposes of any review under this section, the [<sup>F2</sup>Treasury]—
  - (a) shall estimate the general level of earnings in such manner as [<sup>F3</sup>they think fit]; and
  - (b) shall take into account about other matters appearing to [<sup>F4</sup>them] to be relevant to [<sup>F4</sup>their] determination whether or not an order should be made under this section, including the current operation of the Contributions and Benefits Act.
- (3) If the [<sup>F5</sup>Treasury determine], as a result of a review under this section, that having regard to changes in the general level of earnings which have taken place, and to any other matters taken into account on the review, an order under this section should be made for the amendment of Part I of the Contributions and Benefits Act, [<sup>F6</sup>they] shall prepare and lay before each House of Parliament a draft of such an order framed so as to give effect to [<sup>F6</sup>their] conclusions on the review.
- (4) An order under this section may amend Part I of the Contributions and benefits Act by altering any one or more of the following figures—
  - (a) the figure specified in [<sup>F7</sup>section 11(2) and (6)] as the weekly rate of Class 2 contributions;
  - (b) the figure specified in section 11(4) as the [<sup>F8</sup>small profits threshold for the purposes of Class 2 contributions];
  - (c) the figure specified in section 13(1) as the amount of a Class 3 contribution;

*Status: Point in time view as at 12/02/2015. This version of this provision has been superseded.*

*Changes to legislation: Social Security Administration Act 1992, Section 141 is up to date with all changes known to be in force on or before 30 July 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)*

- (d) the figures specified in <sup>F9</sup>subsection (3) of section 15 as the upper limit of profits or gains to be taken into account for the purposes of Class 4 contributions under that section and as the lower limit of profits or gains to be taken into account for those purposes under paragraph (a) of that subsection.]
- (5) If an order under this section contains an amendment altering either of the figures <sup>F10</sup>referred to in subsection (4)(d) above], it shall make the same alteration of the corresponding figure specified in section <sup>F11</sup>18 of the Contributions and Benefits Act].
- (6) If the <sup>F12</sup>Treasury determine] as a result of a review under this section that, having regard to <sup>F13</sup>their] conclusions in respect of the general level of earnings and otherwise, no such amendments of Part I of the Contributions and Benefits Act are called for as can be made for the purposes of subsection (4) above, and <sup>F14</sup>determine] accordingly not to lay a draft of an order before Parliament, <sup>F13</sup>they] shall instead prepare and lay before each House of Parliament a report explaining <sup>F13</sup>their] reasons for that determination.
- (7) In subsection (1) above in its application to the tax year 1992-93 the reference to the last review under this section shall be construed as a reference to the last review under section 120 of the 1975 Act.

#### Textual Amendments

- F1** Words in s. 141(1) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(2\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F2** Words in s. 141(2) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F3** Words in s. 141(2)(a) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F4** Words in s. 141(2)(b) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(3\)\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F5** Words in s. 141(3) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(4\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F6** Words in s. 141(3) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(4\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F7** Words in s. 141(4)(a) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 20\(a\)](#) (with Sch. 1 para. 35)
- F8** Words in s. 141(4)(b) substituted (with effect for the tax year 2015-16 and subsequent tax years) by [National Insurance Contributions Act 2015 \(c. 5\), Sch. 1 para. 20\(b\)](#) (with Sch. 1 para. 35)
- F9** Words in s. 141(4)(d) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(2\)](#)
- F10** Words in s. 141(5) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(3\)\(a\)](#)
- F11** Words in s. 141(5) substituted (with effect in relation to the tax year 2003-04 and subsequent tax years) by [National Insurance Contributions Act 2002 \(c. 19\), s. 8\(2\), Sch. 1 para. 16\(3\)\(b\)](#)
- F12** Words in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(a\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F13** Words in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(b\)](#); S.I. 1999/527, art. 2(b), Sch. 2
- F14** Word in s. 141(6) substituted (1.4.1999) by [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\), s. 28\(3\), Sch. 3 para. 44\(5\)\(c\)](#); S.I. 1999/527, art. 2(b), Sch. 2

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