

Status: Point in time view as at 01/12/2000.

Changes to legislation: There are currently no known outstanding effects for the Welfare Reform and Pensions Act 1999, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 9

NEW THRESHOLD FOR PRIMARY CLASS 1 CONTRIBUTIONS

PART I

NEW PRIMARY THRESHOLD

Calculation of secondary Class 1 contributions

5 For section 9 of the Contributions and Benefits Act substitute—

“9 Calculation of secondary Class 1 contributions.

- (1) Where a secondary Class 1 contribution is payable as mentioned in section 6(1)(b) above, the amount of that contribution shall be the secondary percentage of so much of the earnings paid in the tax week, in respect of the employment in question, as exceeds the current secondary threshold (or the prescribed equivalent).
- (2) For the purposes of subsection (1) above, the secondary percentage shall be 12.2 per cent; but the percentage is subject to alteration under sections 143 and 145 of the Administration Act.
- (3) Subsection (1) above is subject to regulations under section 6(6) above and sections 116 to 120 below and to section 41 of the Pensions Act.”

Commencement Information

- II** Sch. 9 para. 5 wholly in force at 6.4.2000; Sch. 9 para. 5 not in force at Royal Assent see s. 89(3); Sch. 9 para. 5 in force for certain purposes at 22.12.1999 and for all other purposes at 6.4.2000 by S.I. 1999/3420, art. 2

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