



Welfare Reform and Pensions Act 1999

1999 CHAPTER 30

PART V

WELFARE

CHAPTER II

NATIONAL INSURANCE CONTRIBUTIONS

77 Class 1B contributions

In section 10A of the Contributions and Benefits Act (Class 1B contributions), for subsection (6) (level of Class 1B percentage) there shall be substituted—

“(6) In subsection (3) above “the Class 1B percentage” means a percentage rate equal to that specified as the secondary percentage in section 9(2) above for the tax year in question.”