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STATUTORY INSTRUMENTS

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**2004 No. 889**

**The Social Security (Contributions) (Re-rating and National Insurance Funds Payments) Order 2004**

**Lower and upper limits for Class 4 contributions**

**4.** In each of sections 15(3), 18(1) and 18(1A) of the Act<sup>(1)</sup> and sections 15(3), 18(1) and 18(1A) of the Northern Ireland Act<sup>(2)</sup> (Class 4 contributions recoverable under the Income Tax Acts and under regulations)—

- (a) for “£4,615” (lower limit) in each place where it appears, substitute “£4,745”; and
- (b) for “£30,940” (upper limit) in each place where it appears, substitute “£31,720”.

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(1) Section 15(3) was substituted by section 3(1) of the National Insurance Contributions Act 2002. Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Act and Schedule 2 to the National Insurance Contributions Act 2002 and the figure in that section was last substituted by article 5(a) of S.I.2002/830. Section 18(1A) was inserted by section 3(3) of the National Insurance Contributions Act 2002.

(2) Section 15(3) was substituted by section 3(2) of the National Insurance Contributions Act 2002. Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Order and Schedule 2 to the National Insurance Contributions Act 2002 and the figure in that section was last substituted by article 5(a) of S.I. 2002/830. Section 18(1A) was inserted by section 3(4) of the National Insurance Contributions Act 2002.