
STATUTORY INSTRUMENTS

2006 No. 1009

PENSIONS

**The Social Security (Reduced Rates of Class 1 Contributions,
Rebates and Minimum Contributions) Order 2006**

Made - - - - 30th March 2006

Coming into force - - 6th April 2007

This Order is made in exercise of the powers conferred by sections 42, 42B, 45A and 182(2) of the Pension Schemes Act 1993(1) and sections 38(1), 38B and 41A of the Pension Schemes (Northern Ireland) Act 1993(2).

The Secretary of State for Work and Pensions has, under section 42(1) of the Pension Schemes Act 1993, laid before each House of Parliament a report by the Government Actuary, and his report stating whether he considers that, in view of the report of the Government Actuary under section 42(1) of that Act, there should be an alteration in the percentages applying under section 41(1A) and (1B) of that Act(3) and if so, what alteration is in his opinion required.

The Secretary of State for Work and Pensions has, under section 42B(1) of that Act, laid before each House of Parliament a report by the Government Actuary, and his report stating what, in view of the report of the Government Actuary under section 42B(1) of that Act, he considers the percentages applying under section 42A(2), (2A) and (3) of that Act(4) should be.

The Secretary of State for Work and Pensions has, under section 45A(1) of that Act, laid before each House of Parliament a report by the Government Actuary, and his report stating what, in view of the report of the Government Actuary under section 45A(1) of that Act, he considers the percentages applying under section 45(1) of that Act(5) should be.

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- (1) 1993 c. 48. Section 42 was amended by section 137 of, and paragraph 41 of Schedule 5 to, the Pensions Act 1995 (c. 26) (“the 1995 Act”) and section 34 of, and paragraph 4 of Schedule 5 to, the Child Support, Pensions and Social Security Act 2000 (c. 19) (“the 2000 Act”). Section 42B was inserted by section 137(5) of the 1995 Act and amended by section 34 of the 2000 Act. Section 45A was inserted by section 138(5) of the 1995 Act and amended by section 34 of the 2000 Act.
- (2) 1993 c. 49. Section 38 was substituted by article 134(3) of the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22)) (“the 1995 Order”) and amended by paragraph 51 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the 1999 Order”). Section 38B was inserted by article 134(4) of the 1995 Order and amended by paragraph 53 of Schedule 1 to the 1999 Order. Section 41A was inserted by article 135(5) of the 1995 Order and amended by paragraph 57 of Schedule 1 to the 1999 Order.
- (3) Sections 41(1A) and (1B) were inserted by paragraph 127 of Schedule 7 to the Social Security Act 1998 (c. 14) (“the 1998 Act”) and substituted by paragraph 6(3) of Schedule 9 to the Welfare Reform and Pensions Act 1999 (c. 30) (“the WRAP Act”). Subsection (1A) was amended by paragraph 36 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19) (“the 2002 Act”). Subsection (1B) was amended by article 2 of S.I. 2001/1356.
- (4) Section 42A was inserted by section 137(5) of the 1995 Act and amended by paragraph 128 of Schedule 7 to the 1998 Act, paragraph 46 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the 1999 Act”), paragraph 7 of Schedule 9 to the WRAP Act and paragraph 37 of Schedule 1 to the 2002 Act.
- (5) Section 45 was amended by section 138(1) to (4) of, paragraph 43 of Schedule 5 to, and Part III of Schedule 7 to, the 1995 Act and paragraph 49 of Schedule 1 to the 1999 Act.

A draft of this instrument has been laid before Parliament in accordance with sections 42(3), 42B(1) and 45A(1) of the Pension Schemes Act 1993 and section 181(9A) of the Pension Schemes (Northern Ireland) Act 1993⁽⁶⁾ and approved by a resolution of each House of Parliament.

The Secretary of State for Work and Pensions makes the following Order:

⁽⁶⁾ Section 181(9A) was inserted by paragraph 76 of Schedule 1 to the 1999 Order.