
STATUTORY INSTRUMENTS

2008 No. 579

The Social Security (Contributions) (Re-rating) Order 2008

Lower and upper limits for Class 4 contributions

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

- (a) for “£5,225” (lower limit) in each place where it appears, substitute “£5,435”; and
- (b) for “£34,840” (upper limit) in each place where it appears, substitute “£40,040”.

(1) Section 15(3) was amended by section 3(1) of the National Insurance Contributions Act 2002 and by paragraph 420 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5). 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. Section 18(1A) was inserted by section 3(3) of the National Insurance Contributions Act 2002. The amounts in each of these provisions were last substituted by article 4 of [S.I. 2007/1052](#).

(2) Section 15(3) was amended by section 3(2) of the National Insurance Contributions Act 2002 and by paragraph 424 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005. 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. Section 18(1A) was inserted by section 3(4) of the National Insurance Contributions Act 2002. The amounts in each of those provisions were last substituted by article 4 of [S.I. 2007/1052](#).