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STATUTORY INSTRUMENTS

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**2009 No. 593**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Re-rating) Order 2009**

*Made* - - - - *10th March 2009*

*Coming into force* - - *6th April 2009*

This Order is made by the Treasury in exercise of the powers conferred by sections 141(4) and (5) and 142(2) and (3) of the Social Security Administration Act 1992 (“the Administration Act”)(1) and sections 129 and 165(11A) of the Social Security Administration (Northern Ireland) Act 1992 (“the Northern Ireland Administration Act”)(2) and now exercisable by them(3).

This Order is made as a result of the Treasury carrying out in the tax year 2008-09 a review of the general level of earnings in Great Britain in accordance with section 141(1) and (2) of the Administration Act(4).

The Treasury have determined that an Order should be made under section 141 of the Administration Act, amending Part 1 of the Social Security Contributions and Benefits Act 1992(5) by altering the rates of Class 2 and Class 3 contributions, the amount of earnings below which an earner may be exempted from liability for Class 2 contributions and the lower and upper limits of profits to be taken into account for Class 4 contributions.

This Order makes provision for Northern Ireland, which corresponds to that mentioned in relation to Great Britain in the preceding recital, in accordance with section 129 of the Northern Ireland Administration Act.

A draft of this Order was laid before Parliament in accordance with the provisions of sections 141(3) and 190(1)(a) of the Administration Act(6) and section 166(10A) of the Northern Ireland Administration Act(7) and approved by resolution of each House of Parliament.

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- (1) 1992 c. 5. Subsections (4) and (5) of section 141 were amended by paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19). Section 142(2) was amended by paragraph 45(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”).
- (2) 1992 c. 8. The relevant amendment to section 129 is that made by paragraph 43 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”) and section 165(11A) was inserted by paragraph 49(4) of Schedule 3 to the Transfer Order.
- (3) See paragraphs 44 to 46, 48, 57 and 60 of Schedule 3 to the Transfer Act and paragraphs 43, 49, 50 and 52 of Schedule 3 to the Transfer Order.
- (4) Subsections (1) and (2) of section 141 were amended by paragraph 44(2) and (3) of Schedule 3 to the Transfer Act.
- (5) 1992 c. 4.
- (6) Section 141(3) was amended by paragraph 44(4) of Schedule 3 to the Transfer Act. Section 190(1)(a) was amended by paragraph 30 of Schedule 1 to the Pensions Act 2007 (c. 22).
- (7) Section 166(10A) was inserted by paragraph 50(4) of Schedule 3 to the Transfer Order. (Subsection (11A) of section 165 of the Administration Act provides that regulations and orders made by the Treasury under the Act are statutory instruments.)