
STATUTORY INSTRUMENTS

2013 No. 559

The Social Security (Contributions) (Re-rating) Order 2013

Lower and upper limits for Class 4 contributions

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

- (a) for “£7,605” (lower limit) in each place where it appears substitute “£7,755”; and
- (b) for “£42,475” (upper limit) in each place where it appears substitute “£41,450”.

(1) Section 15(3) was substituted by section 3(1) of the Contributions Act 2002 and was amended by paragraph 420(3) of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5) (“ITTOIA 2005”). Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Act and by Schedule 2 to the Contributions Act 2002. Section 18(1A) was inserted by section 3(3) of the Contributions Act 2002. The amount of the lower limit in each of these provisions was last substituted by article 4 of S.I. 2012/807. The amount of the upper limit in each of those provisions was last substituted by article 4(b) of S.I. 2011/938.

(2) Section 15(3) was substituted by section 3(2) of the Contributions Act 2002 and was amended by paragraph 424 of Schedule 1 to ITTOIA 2005. Section 18(1) was amended by paragraph 18(2) of Schedule 3 to the Transfer Order and by Schedule 2 to the Contributions Act 2002. Section 18(1A) was inserted by section 3(4) of the Contributions Act 2002. The amount of the lower limit in each of these provisions was last substituted by article 4 of S.I. 2012/807. The amount of the upper limit in each of those provisions was last substituted by article 4(b) of S.I. 2011/938.