1988 No. 123

SOCIAL SECURITY

The Social Security (Consolidated Fund of Northern Ireland Supplement to, and Allocation of, Contributions) (Re-rating) Order (Northern Ireland) 1988

Made	*31st March 1988*
Coming into operation . .	*6th April 1988*

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 1(5A) and 128(4A) and (5A) of the Social Security (Northern Ireland) Act 1975(**a**) and of all other powers enabling it in that behalf, and with the consent of the Department of Finance and Personnel(**b**), hereby makes the following order:

Citation, commencement and interpretation

1.—(1) This order may be cited as the Social Security (Consolidated Fund of Northern Ireland Supplement to, and Allocation of, Contributions) (Re-rating) Order (Northern Ireland) 1988 and shall come into operation on 6th April 1988.

(2) In this order "the Act" means the Social Security (Northern Ireland) Act 1975.

Alteration of Consolidated Fund of Northern Ireland supplement to contributions

2. In section 1(5) of the Act(**c**) (Consolidated Fund of Northern Ireland supplement to contributions) for "7 per cent."(**d**) there shall be substituted "5 per cent.".

Percentage rates of appropriate health service allocation

3.—(1) Section 128(4) of the Act(**e**) (allocation of contributions) shall be amended in accordance with paragraph (2) of this Article.

(a) 1975 c. 15; section 1(5A) was inserted by Article 4(2) of the Social Security (Contributions) (Northern Ireland) Order 1981 (S.I. 1981/230 (N.I. 9)) and amended by Article 4(2) of the Social Security (Contributions) (Northern Ireland) Order 1982 (S.I. 1982/158 (N.I. 4)). Section 128(4A) was inserted by Article 5(3) of the Social Security (Contributions) (Northern Ireland) Order 1981. Section 128(5A) was inserted by Article 75(1) of the Social Security (Northern Ireland) Order 1986 (S.I. 1986/1888 (N.I. 18))

(b) Formerly the Department of Finance: *see* S.I. 1982/338 (N.I. 6), Article 3

(c) Section 1(5) was amended by Article 20(1) of the Industrial Relations (No. 2) (Northern Ireland) Order 1976 (S.I. 1976/2147 (N.I. 28)) and the Schedule to the Social Security (Miscellaneous Provisions) (Northern Ireland) Order 1977 (S.I. 1977/610 (N.I. 11)).

(d) *See* Article 2 of S.R. 1987 No. 25

(e) Section 128(4) was amended by Article 20(1) of the Industrial Relations (No. 2) (Northern Ireland) Order 1976, Article 5(3) of the Social Security (Contributions) (Northern Ireland) Order 1982, paragraph 4 of Schedule 5 to the Social Security (Northern Ireland) Order 1985 (S.I. 1985/1209 (N.I. 16)) and Article 3(2) of S.R. 1987 No. 25

(2) In the definition of "the appropriate health service allocation"—

(*a*) in paragraph (*a*) (primary Class 1 contributions) for "0·85 per cent."(**a**) there shall be substituted "0·95 per cent.";

(*b*) in paragraph (*b*) (secondary Class 1 contributions) for "0·7 per cent."(**b**) there shall be substituted "0·8 per cent.".

Appropriate employment protection allocation

4. It is hereby directed that there shall be no appropriate employment protection allocation in relation to the tax year beginning on 6th April 1988, and section 128 of the Act shall have effect accordingly.

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 31st March 1988.

(L.S.) *A. N. Burns*
Assistant Secretary

The Department of Finance and Personnel hereby consents to the foregoing Order.

Sealed with the Official Seal of the Department of Finance and Personnel on 31st March 1988.

(L.S.) *Joan O. M. Frame (Miss)*
Assistant Secretary

(**a**) *See* Article 3(2)(*a*) of S.R. 1987 No. 25
(**b**) *See* Article 3(2)(*b*) of S.R. 1987 No. 25

EXPLANATORY NOTE

(This note is not part of the Order.)

This order decreases the Consolidated Fund of Northern Ireland supplement to contributions paid under the Social Security (Northern Ireland) Act 1975 from 7 per cent. to 5 per cent. (Article 2).

It increases the percentage rates of the appropriate health service allocation in the case of primary Class 1 contributions from 0·85 to 0·95 per cent. and in the case of secondary Class 1 contributions from 0·7 to 0·8 per cent. (Article 3).

It also contains a direction that there shall be no appropriate employment protection allocation in relation to the tax year 1988–89 (Article 4).