



## **TREASURY NOTICE – MANX EARNINGS REPLACEMENT ALLOWANCE (NO. 2)**

*Laid before Tynwald: 2 February 2021*

*Coming into operation: 7 January 2021*

1. Under the powers given to it under section 171ZU(1) and (6)<sup>1</sup> of the Social Security Contributions and Benefits Act 1992<sup>2</sup> (of Parliament) as it is applied to the Island<sup>3</sup> ("the Contributions and Benefits Act"), the Treasury gives notice that, for all employment sectors –
  - a) the date specified for the purposes of section 171ZU(1)(a) of the Contributions and Benefits Act is 11 January 2021; and
  - b) the date specified for the purposes of section 171ZU(1)(b) of the Contributions and Benefits Act is 1 February 2021.
2. Under the powers given to it under section 171ZX(1)(b) and (5)<sup>4</sup> of the Contributions and Benefits Act, the Treasury gives notice that, for all employment sectors –
  - a) the date specified for the purposes of section 171ZX(1)(b)(i) of the Contributions and Benefits Act is 4 January 2021; and
  - b) the date specified for the purposes of section 171ZX(1)(b)(ii) of the Contributions and Benefits Act is 1 February 2021.

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<sup>1</sup> Part 12ZC (sections 171ZU to 171ZZD) of the Social Security Contributions and Benefits Act 1992 (of Parliament) as it is applied to the Island was substituted by SD 2020/0543. Under section 171ZU(1) a person is entitled to Manx earnings replacement allowance on any day falling on or after a date, and before a date, to be specified in a notice published by the Treasury, in such manner as it considers appropriate, and laid before Tynwald, on which the person satisfies the "relevant qualifying conditions" (see sections 171ZV to 171ZZB). Such a notice may specify the same date for all employment sectors or different dates for different employment sectors.

<sup>2</sup> 1992 c.4.

<sup>3</sup> See SD 505/94.

<sup>4</sup> The qualifying condition in section 171ZX includes the requirement that the first day of a person's latest period of unemployment began on or after a date, and before a date, to be specified in a notice published by the Treasury, in such manner as it considers appropriate, and laid before Tynwald. Such a notice may specify the same date for all employment sectors or different dates for different employment sectors.