



SOCIAL SECURITY ACT 2000

SOCIAL SECURITY LEGISLATION (CATEGORISATION OF EARNERS) (APPLICATION) ORDER 2012

*Approved by Tynwald
Coming into operation*

*22 February 2012
6 April 2012*

The Treasury makes this Order under section 1¹ of the Social Security Act 2000².

1 Title

This Order is the Social Security Legislation (Categorisation of Earners) (Application) Order 2012.

2 Commencement

If approved by Tynwald³, this Order comes into operation on 6 April 2012.

3 Modification of the Social Security (Categorisation of Earners) Regulations 1978 as applied to the Island

(1) The Social Security (Categorisation of Earners) Regulations 1978⁴, as applied to the Island by the Social Security Subsidiary Legislation (Application) Order 1979⁵ are further modified as follows.

(2) In Part I of Schedule 1 (employments treated as employed earner's employments), after paragraph 5A insert –

¹ Section 1 was amended by paragraph 1(1)(b) of B of Schedule 7 to the Transfer of Functions (New Departments) (No. 2) Order 2010 (SD 155/10)

² 2000 c.5

³ As required by section 2(1) of the Social Security Act 2000

⁴ SI 1978/1689.

⁵ GC 17/79 as amended

Price 55p

<p>5B. Employment, other than employment under a contract of service or in an office, where payments attributable to labour or service are treated as remuneration by virtue of a direction under section 6 of the Income Tax (Instalment Payments) Act 1974⁶.</p>	<p>5B. Employment— (a) which falls within the entry in paragraph 5A in Column (A) of this Part; or (b) in respect of which the direction mentioned in Column (A) of this entry comes into operation before 6th April 2012.</p>
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(3) In Schedule 3 (persons treated as secondary contributors in respect of employments) at the end add —

<p>11. Employment, other than employment under a contract of service or in an office, where payments attributable to labour or service are treated as remuneration by virtue of a direction under section 6 of the Income Tax (Instalment Payments) Act 1974⁷ but excluding any employment falling within either of the exceptions specified in paragraph 5B in Column (B) of Schedule 1 to these Regulations.</p>	<p>11. The person treated as the employer by virtue of the direction mentioned in Column (A) of this paragraph.</p>
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MADE *6th February 2012*



Minister for the Treasury

EXPLANATORY NOTE
(This note is not part of the Order)

This Order amends the Social Security (Categorisation of Earners) Regulations 1978, as they are applied to the Island, by treating the recipient of remuneration which is the subject of a direction under section 6 of the Income Tax (Instalment Payments) Act 1974 as an employed earner, and the payer of that remuneration as the secondary contributor.

⁶ 1974 c.7

⁷ 1974 c.7