



## SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992

### **SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT) REGULATIONS 2014**

*Approved by Tynwald*      *18 February 2014*  
*Coming into operation*      *6 April 2014*

The Treasury makes these Regulations under section 5<sup>1</sup> of the Social Security Contributions and Benefits Act 1992 (of Parliament) as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>2</sup>.

#### **1 Title**

These Regulations are the Social Security (Contributions) (Amendment) Regulations 2014.

#### **2 Commencement**

If approved by Tynwald<sup>3</sup>, these Regulations come into operation on 6 April 2014 in respect of the income tax year commencing 6 April 2014 and all subsequent years.

#### **3 Amendment of the Social Security (Contributions) Regulations 2001 as they are applied to the Island**

(1) The Social Security (Contributions) Regulations 2001<sup>4</sup>, as they are applied to the Island by the Social Security Legislation (Application) (No. 8) Order 2002<sup>5</sup> are amended as follows.

---

<sup>1</sup> In accordance with section 19B of the Social Security Contributions and Benefits Act 1992

<sup>2</sup> SD 505/94

<sup>3</sup> As required by section 176 of the Social Security Contributions and Benefits Act 1992 as applied to the Island

<sup>4</sup> SI 2001/1004

<sup>5</sup> SD 374/02

- (2) In regulation 10 (earnings limits and thresholds) –
- (a) for “2013” substitute “2014”;
  - (b) in regulation 10(a), for “£109” substitute “£111”.

MADE 21<sup>st</sup> January 2014

**W E TEARE**  
Minister for the Treasury

---

EXPLANATORY NOTE  
*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001, as they are applied to the Island, by increasing the lower earnings limit for Class 1 contributions to £111.