

Statutory Document No. 2017/0028

*Social Security Contributions and Benefits Act 1992*

SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT) REGULATIONS 2017

Approved by Tynwald: 21 February 2017
Coming into Operation: 6 April 2017

The Treasury makes the following Regulations under sections 5 and 175 of the Social Security Contributions and Benefits Act 1992 (of Parliament)¹ as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994².

1 Title

These Regulations are the Social Security (Contributions) (Amendment) Regulations 2017.

2 Commencement

If approved by Tynwald³, these Regulations come into operation on 6 April 2017 in respect of the income tax year commencing 6 April 2017 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 2001⁴, as they are applied to the Island by the Social Security Legislation (Application) (No. 8) Order 2002⁵ are amended as follows.
- (2) In regulation 10 (earnings limits and thresholds) –
 - (a) for “2016” substitute **2017**; and
 - (b) in paragraph (a), for “£112” substitute **£113**.

¹ 1992 c. 4

² SD 505/94

³ Tynwald approval is required by section 176 of the Social Security Contributions and Benefits Act 1992 as applied to the Island

⁴ SI 2001/1004

⁵ SD 374/02

MADE 23 JANUARY 2017

A L CANNAN
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 primary Class 1 contributions to £113 per week.