

Statutory Document No. 2019/0024



*Social Security Administration Act 1992*

## **SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (AMENDMENT) ORDER 2019**

*Approved by Tynwald:* 19<sup>th</sup> February 2019  
*Coming into Operation:* 6 April 2019

The Treasury makes the following Order under section 141 of the Social Security Administration Act 1992 (of Parliament)<sup>1</sup> as applied to the Island by the Social Security Administration Act 1992 (Application) Order 1994<sup>2</sup>.

### **1 Title**

This Order is the Social Security Legislation (Contributions) (Amendment) Order 2019.

### **2 Commencement**

If approved by Tynwald<sup>3</sup>, this Order comes into operation on 6 April 2019 and shall have effect in respect of the income tax year commencing 6 April 2019 and all subsequent years.

### **3 Amendment of the Social Security Contributions and Benefits Act 1992 as applied to the Island**

- (1) The Social Security Contributions and Benefits Act 1992<sup>4</sup>, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>5</sup>, is amended as follows.
- (2) In section 11(4) (liability for Class 2 contributions), for “£6,136”, substitute **£6,500**.

<sup>1</sup> 1992 c.5

<sup>2</sup> SD 506/94

<sup>3</sup> Tynwald approval is required by section 141(2) of the Social Security Administration Act 1992 as applied to the Island

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

<sup>5</sup> SD 505/94



- (3) In section 13(1) (Class 3 contributions), for “£14.65”, substitute **£15.00**.
- (4) In each of sections 15(3) (Class 4 contributions recoverable under the Income Tax Acts), 18(1) and 18(1A) (Class 4 contributions recoverable under regulations), for “£6,136” in each place where it appears, substitute **£6,500**.

**MADE 24 JANUARY 2019**

**A L CANNAN**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

*(This note is not part of the Order)*

This Order amends the Social Security Contributions and Benefits Act 1992 (1992 c. 4), as it is applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994 (SD 505/94), by increasing both the Class 2 contribution small earnings exception limit and the Class 4 contribution lower profits limit to £6,500. It also increases the amount of a Class 3 contribution to £15.00 per week.