



TREASURY NOTICE – MANX EARNINGS REPLACEMENT ALLOWANCE (NO. 3)

Laid before Tynwald: 2 February 2021

Coming into operation: 27 January 2021

Under the powers given to it under section 171ZU(1)¹, (5)² and (6)³ of the Social Security Contributions and Benefits Act 1992⁴ (of Parliament) as it is applied to the Island⁵ ("the Contributions and Benefits Act"), the Treasury gives notice that, in place of 1 February 2021⁶, the date specified for the purposes of section 171ZU(1)(b) of the Contributions and Benefits Act is 15 February 2021 for all employment sectors.

¹ Part 12ZC (sections 171ZU to 171ZZD) of the Social Security Contributions and Benefits Act 1992 (of Parliament) as it is applied to the Island ("the Contributions and Benefits Act") was substituted by SD 2020/0543. Under section 171ZU(1) of the Contributions and Benefits Act a person is entitled to Manx earnings replacement allowance on any day falling on or after a date (see section 171ZU(1)(a)), and before a date (see section 171ZU(1)(b)), 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 of the Contributions and Benefits Act).

² Under section 171ZU(5) of the Contributions and Benefits Act the Treasury may amend the date specified for the purposes of subsection 171ZU(1)(a) or (b) of the Contributions and Benefits Act by giving notice of doing so published by the Treasury, in such manner as the Treasury considers appropriate, and laying that notice before Tynwald.

³ Under section 171ZU(6) of the Contributions and Benefits Act a notice referred to in section 171ZU(1) or (5) may specify the same date for all employment sectors or different dates for different employment sectors.

⁴ 1992 c.4.

⁵ See SD 505/94.

⁶ The date specified for the purposes of section 171ZU(1)(b) of the Contributions and Benefits Act was originally 1 February 2021 (see GC 2021/0001).