

Statutory Document No. 2023/0007



*Social Security Act 2000*

## **SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (MISCELLANEOUS AMENDMENT) ORDER 2023**

*Approved by Tynwald:*

*21 February 2023*

*Coming into Operation:*

*6 April 2023*

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The Treasury makes the following Order under section 1(1) of the Social Security Act 2000.

### **1 Title**

This Order is the Social Security Legislation (Contributions) (Miscellaneous Amendment) Order 2023.

### **2 Commencement and effect**

- (1) If approved by Tynwald<sup>1</sup>, this Order comes into operation on 6 April 2023 and has effect in respect of applications made on or after 6 April 2023.
- (2) For the purposes of this article, “application” means an application under section 6B(6) of the Social Security Contributions and Benefits Act 1992<sup>2</sup>, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>3</sup>.

### **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, as applied to the Island by the Social Security Contributions and Benefits Act 1992 (Application) Order 1994, is amended as follows.

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<sup>1</sup> Under section 2(1) of the Social Security Act 2000 an order under section 1(1) must be laid before Tynwald as soon as may be after it is made; and unless it is approved by Tynwald at the sitting at which it is laid or the next following sitting, it ceases to have effect, but without prejudice to anything previously done under it or to the making of a new order.

<sup>2</sup> 1992 C.4.

<sup>3</sup> SD 505/94.



- (2) In section 6B<sup>4</sup> (treatment of Class 1 contributions paid by certain employed earners from 6 April 2019) —
- (a) in subsection (5) —
- (i) omit “or 12 months which are not consecutive provided that Manx earnings replacement allowance was awarded for the entire period of any interruption in employment,”;
  - (ii) after “in an employment which”, insert **“and must”**;
  - (iii) in paragraph (a), omit “must”;
  - (iv) in paragraph (b), omit “must”;
  - (v) omit paragraph (c);
  - (vi) in paragraph (d), omit “must”;
  - (vii) for paragraph (e), substitute —
- “(e) if the relevant earner is a relevant earner by virtue of subsection (2)(a), have provided the relevant earner with—**
- (i) a minimum annual gross remuneration of £23,000; or
  - (ii) a contract of employment to provide a minimum annual gross remuneration of £23,000. **”**;
- (b) after subsection (6), insert —
- “(6A) To avoid doubt, a person who is a relevant earner by virtue of subsection (2)(b) may, in that capacity, apply for and receive the return of any primary Class 1 contribution paid in respect of only one period of 12 months of employment referred to in subsection (5). **”**;**
- (c) for subsection (7)(b), substitute —
- “(b) after the end of the 12 months referred to in subsection (6) but not later than 6 months after the end of that period. **”**;**
- (d) in subsection (9) for “£4,000”, substitute **“£4,400”**; and
- (e) for subsection (15) substitute—
- “(15) For the purposes of this section a “contract of employment” has the same meaning as in section 173 of the *Employment Act 2006*. **”**.**

#### 4 Transitional and saving provisions

- (1) Despite the amendments made to subsections (5) and (15) of section 6B of the Social Security Contributions and Benefits Act 1992 (as applied to the

<sup>4</sup> Section 6B was inserted by SD 2019/0025 and amended by SD 2021/0014.

Island) by this Order, those subsections continue to have effect as they have effect immediately before 6 April 2023 in respect of any period of 12 months of employment referred to in section 6B(5) of that Act that commenced before 6 April 2023.

This paragraph is subject to paragraph 2.

- (2) Section 6B(5) of the Social Security Contributions and Benefits Act 1992 (as applied to the Island) that has been saved under paragraph 1, has effect as if paragraph (c) was omitted.
- (3) Despite the amendments made to subsection (7) of section 6B of the Social Security Contributions and Benefits Act 1992 (as applied to the Island) by this Order, subsection (7) continues to have effect as it has effect immediately before 6 April 2023 in respect of any period of 12 months of employment referred to in section 6B(5) of that Act that ended before 6 April 2023.

**MADE 5<sup>TH</sup> JANUARY 2023**

**DR. ALEX ALLINSON MHK**  
*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) to amend section 6B, which sets out the conditions that must be met in order for primary Class 1 contributions of certain employed earners to be returned to those earners in respect of their 12 months of qualifying employment.