



## SOCIAL SECURITY ACT 2000

### SOCIAL SECURITY LEGISLATION (CONTRIBUTIONS) (APPLICATION) (MISCELLANEOUS AMENDMENTS) ORDER 2013

*Approved by Tynwald*                      *19<sup>th</sup> February 2013*

*Coming into operation in accordance with article 2*

The Treasury makes this Order under section 1<sup>1</sup> of the Social Security Act 2000.

**1 Title**

This Order is the Social Security Legislation (Contributions) (Application) (Miscellaneous Amendments) Order 2013.

**2 Commencement and duration**

Subject to approval by Tynwald<sup>2</sup>, this Order comes into operation on 6 April 2013, and ceases to have effect on 5 April 2015.

**3 Social Security Contributions and Benefits Act 1992<sup>3</sup> (as applied) further modified**

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 further modified in accordance with articles 4 and 5, and in those articles a reference to a section is a reference to the section of that Act as it applies as part of the law of the Island by virtue of that Order.

**4 Section 9A amended**

(1) Section 9A is amended as follows.

(2) In subsection (3), for “provided services under a contract for services” substitute “provided services”.

<sup>1</sup> Section 1 was amended by paragraph 1(1)(b) of B of Schedule 7 to the Transfer of Functions (New Departments) (No. 2) Order 2010 (SD 155/10)A

<sup>2</sup> As required by section 2 of that Act.

<sup>3</sup> 1992 c.4 as applied to the Island by SD 505/94

- (3) For subsection (8), substitute –  
“(8) The relevant employment must be expected, on the day it begins, to last for at least 12 months.”.
- (4) For subsection (17), substitute –  
“(17) Where Treasury considers that an employment is a relevant employment, secondary Class 1 contributions will not be due in respect of earnings paid for that employment for a maximum period of 24 months provided the conditions in subsections (2) to (14) continue to be satisfied.
- (18) If a condition in subsections (2) to (14) ceases to be satisfied, the maximum period in subsection (17) is reduced by the period for which the condition is not satisfied.
- (19) Any earnings paid after 5 April 2015 will not qualify as excepted earnings.
- (20) This section and section 9B cease to have effect on 5 April 2015.”.

**5 Section 9B amended**

- (1) Section 9B is amended as follows.
- (2) For subsection (1), substitute –  
“(1) Where the Treasury considers that an employment in respect of which a claim is made by a secondary contributor under section 9A(11) is a relevant employment, the Treasury will issue a certificate to the secondary contributor stating that secondary Class 1 contributions are not due in respect of that employment until the date given in section 9A(20), subject to subsection (1A).
- (1A) For relevant employment for which the only or first certificate was issued prior to 6 April 2013, section 9A(17) will apply regardless of the period shown on that certificate.
- (1B) If at any time during the period for which the certificate is issued any of the conditions in section 9A are no longer satisfied, the employment ceases to be a relevant employment and the secondary contributor will be liable for secondary Class 1 contributions in respect of earnings paid for that employment from that time until such time as all the conditions are once more satisfied.”.
- (3) Subsections (2), (3) and (4) are repealed.

(4) In subsection (6), for the words after “subsection 1” substitute “until 5 April 2018.”.

**6 Record keeping - transitional**

Any certificate issued before 6 April 2013 under section 9B as it then stood must be retained by the secondary contributor until 5 April 2018.

Made 23 January 2013



W E TEARE

Minister for the Treasury

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

This Order amends sections 9A and 9B of the Social Security Contributions and Benefits Act 1992 (“the Act”) as it applies to the Island so as to extend to 5 April 2015 the period for which those sections will continue to have effect.

In addition, it provides that for any period in which a relevant employment fails to continue to meet the required conditions, the secondary contributor will be liable for all secondary Class 1 contributions that would have been paid if the employment had not been considered to be relevant.