Statutory Document No 0431/12



SOCIAL SECURITY ACT 2000

SOCIAL SECURITY LEGISLATION (CATEGORISATION OF EARNERS) (APPLICATION) (No. 2) ORDER 2012

Approved by Tynwald

10 July 2012

Coming into operation 13 July 2012

The Treasury makes this Order under section 11 of the Social Security Act 20002.

1 Title

This Order is the Social Security Legislation (Categorisation of Earners) (Application) (No. 2) Order 2012.

2 Commencement

If approved by Tynwald³, this Order comes into operation on 13 July 2012 and shall have effect in respect of the income tax year commencing 6 April 2012 and all subsequent years⁴.

Modification of the Social Security (Categorisation of Earners) Regulations 1978 as applied to the Island

(1) The Social Security (Categorisation of Earners) Regulations 1978⁵, as applied to the Island by the Social Security Subsidiary Legislation (Application) Order 1979⁶ are further modified as follows.

¹ 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)

² 2000 c.5

³ As required by section 2(1) of the Social Security Act 2000

⁴ Section 1(3) of the Social Security Act 2000 authorises the making of an Order with retrospective effect as long as the effective date is not earlier than the date from which the corresponding legislation had effect in the United Kingdom.

⁵ SI 1978/1689.

⁶ GC 17/79 as amended

- (2) In regulation 1(2) (citation, commencement and interpretation) omit the definition of "educational establishment".
- (3) In Part I of Schedule 1 (employments treated as employed earner's employments)
 - (a) in column A omit paragraph 4; and
 - (b) in column B omit paragraph 4.
- (4) In Schedule 3 (employments in respect of which persons are treated as Secondary Class 1 Contributors)
 - (a) in column A omit paragraph 6; and
 - (b) in column B omit paragraph 6.

, MADE 4th June 2012

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Social Security (Categorisation of Earners) Regulations 1978, as they are applied to the Island, so that they no longer apply to any lecturer, teacher, etc employed at an educational establishment.