

**CONFIDENTIAL**

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**MEMBERS OF TYNWALD ONLY**

until the Budget has been presented)

# TYNWALD

## Tinvaal



## ORDER PAPER NO 2

### Claare Obbyr Earroo 2

**DOUGLAS**  
**Tuesday 19<sup>th</sup> February 2019**  
**at 10.30 am**

**1. To lay before the Court –**

The Isle of Man Budget 2019-20 [[GD No 2019/0001](#)]

Income Tax Act 1970

Income Tax (Resident Individuals) (Income Tax Cap) Order 2019  
[[SD No 2019/0022](#)]

Social Security Contributions and Benefits Act 1992 as that Act of the UK Parliament has effect in the Island

Social Security (Contributions) (Amendment) Regulations 2019  
[[SD No 2019/0023](#)]

Social Security (Winter Bonus) (Amendment) Order 2019  
[[SD No 2019/0018](#)] [[MEMO](#)]

Maternity and Funeral Expenses (General) (Isle of Man) (Amendment) Regulations 2019 [[SD No 2019/0019](#)] [[MEMO](#)]

Social Security Administration Act 1992 as that Act of the UK Parliament has effect in the Island

Social Security Legislation (Contributions) (Amendment) Order 2019 [[SD No 2019/0024](#)]

Social Security Benefits Upgrading Order 2019 [[SD No 2019/0014](#)] [[MEMO](#)]

Social Security Contributions and Benefits Act 1992 and the Social Security Administration Act 1992 as those Acts of the UK Parliament have effect in the Island

Social Security Benefits Up-rating Regulations 2019 [[SD No 2019/0015](#)] [[MEMO](#)]

Social Security Act 2000

Social Security Legislation (Contributions) (Miscellaneous Amendment) Order 2019 [[SD No 2019/0025](#)]

Pension Supplement (Amendment) Order 2019 [[SD No 2019/0016](#)] [[MEMO](#)]

Pension (Top-Up) (Amendment) Order 2019 [[SD No 2019/0017](#)] [[MEMO](#)]

Social Security Legislation (Benefits) (Application) Order 2019 [[SD No 2019/0020](#)] [[MEMO](#)]

## **2. Budget for the year 2019-20**

The Minister for the Treasury to move –

That the Budget proposals [[GD No 2019/0001](#)] for the year ending 31<sup>st</sup> March 2020 be received and necessary action be taken to give effect thereto.

## **3. General Revenue and Capital Payments 2019-20**

The Minister for the Treasury to move –

- (1) That the Treasury be authorised to expend during the year ending 31<sup>st</sup> March 2020 sums not exceeding those set out in the column headed “Net Expenditure ” of Table 12 on page 19 of the Isle of Man Budget, being the amounts required by the Revenue Funded Government Departments and Other Bodies after deduction of the receipts of the said Government Departments and Other Bodies (estimated at the sums set out opposite their names in the column headed “Gross Income” totalling £1,080,723,000) to enable those Departments and Other Bodies to expend sums not exceeding £1,078,677,000 (being the estimated “Gross Expenditure”, net of drawdown from the Public Service Employees Pension Reserve) for the purpose of carrying into effect the services approved by Tynwald.
- (2) That the Treasury be authorised during the year ending 31<sup>st</sup> March 2020 to expend sums not exceeding £6,292,000 from its own revenue contingency funds (labelled 'Government Contingency' in Table 52) by way of transfer to Government Departments and Other Bodies for the purpose

only of financing their additional budgetary costs that cannot, to the satisfaction of Treasury, be otherwise funded from within any such Government Departments, and Other Bodies, own approved estimates with the exception of any transfers from the Government Contingency Budget to Treasury itself save where any such transfer has received the approval of the Council of Ministers.

- (3) That the Treasury be authorised to expend during the year ending 31<sup>st</sup> March 2020, from the Capital Transactions Account, sums not exceeding those set out in Columns C1 to C4 of the Capital Estimates of Government Departments and Other Bodies on Table 19 of the Isle of Man Budget, totalling £47,843,000 in C1 (being expenditure on projects already approved by Tynwald), the expenditure detailed in Column C2 of sums not exceeding £72,470,000 (being expenditure to be approved by Tynwald as part of the Budget), those set out in Column C3, totalling £9,398,000 (being those that will be presented to Tynwald during 2019-20) and those set out in Column C4 totalling £127,773,000 such borrowings to be repaid within the appropriate period as set out in Column C5.
- (4) That the Treasury be permitted to authorise expenditure up to a maximum of £500,000 in excess of the approved capital budget per capital scheme in any financial year where the Treasury is satisfied that such expenditure does not constitute a project overspend but is rather a variation in the timing of the profiled expenditure and the scheme remains within the overall Tynwald approved funds contained within prior or future years in the capital programme. This will be funded through the Capital Projects Contingency Budget.

#### **4. Investments and Reserves**

The Minister for the Treasury to move –

- (1) That Tynwald approves the transfers from the General Revenue Operating Account to the External and Internal Funds of the amounts set out in column 2 of Table 22 totalling £8,000,000 (not including the Academic Business Planning Fund).
- (2) That Tynwald approves the transfer to the General Revenue Operating Account, the Capital Account and Internal Funds and Other Expenses set out in the columns 5 and 6 totalling £73,804,000 and £4,595,000 respectively of the Projected Income and Expenditure of Reserves for 2018-19, on Table 22 of the Isle of Man Budget.

- (3) That Tynwald approves the transfers from the General Revenue Operating Account to the External and Internal Funds of the amounts set out in column 2 of Table 23 totalling £6,750,000 (not including the Academic Business Planning Fund).
- (4) That Tynwald approves the transfer to the General Revenue Operating Account, the Capital Account and Internal Funds and Other Expenses set out in the columns 5 and 6 totalling £70,237,000 and £4,490,000 respectively of the Projected Income and Expenditure of Reserves for 2019-20, in Table 23 of the Isle of Man Budget.
- (5) That the Treasury be authorised to expend from the General Revenue Account and Capital Transactions Account the amounts transferred into those accounts as set out in paragraphs 4(1) and 4(2).
- (6) That Tynwald authorises the Treasury to replenish internal or external reserves from the General Revenue Operating Account by an overall amount not exceeding £5,000,000 in any one year, and to expend such sums arising from those transfers, but when any funds from these transfers are used, a report shall be laid before the next available sitting of Tynwald on the expenditure and the reasons for it.
- (7) That Tynwald authorises the Treasury transferring funding between reserves (whether internal or external, other than transfers out of the Reserve Fund) by an overall amount not exceeding £5,000,000 in any one year, and to expend such sums arising from those transfers, but when any funds from these transfers are used, a report shall be laid before the next available sitting of Tynwald on the expenditure and the reasons for it.

## **5. Income Tax Act 1970**

The Minister for the Treasury to move –

That in accordance with section 119 of the Income Tax Act 1970, it is hereby resolved –

- (1) That the personal allowance -
  - (a) in respect of two persons who are spouses or civil partners of each other under subsection (1) of section 35 of that Act shall be £28,000;
  - (b) in respect of individuals under each of paragraphs (a), (b), (ba), and (c) of subsection (3) of that section shall be £14,000.
- (2) That this resolution shall apply in respect of the income tax year commencing 6 April 2019 and subsequent years.

**6. Income Tax Act 1970**

The Minister for the Treasury to move –

That the Income Tax (Resident Individuals) (Income Tax Cap) Order 2019 [[SD No 2019/0022](#)] be approved.

**7. Social Security Contributions and Benefits Act 1992 as that Act of the UK Parliament has effect in the Island**

The Minister for the Treasury to move –

That the Social Security (Contributions) (Amendment) Regulations 2019 [[SD No 2019/0023](#)] be approved.

**8. Social Security Administration Act 1992 as that Act of the UK Parliament has effect in the Island**

The Minister for the Treasury to move –

That the Social Security Legislation (Contributions) (Amendment) Order 2019 [[SD No 2019/0024](#)] be approved.

**9. Social Security Act 2000**

The Minister for the Treasury to move –

That the Social Security Legislation (Contributions) (Miscellaneous Amendment) Order 2019 [[SD No 2019/0025](#)] be approved.

**10. Social Security Administration Act 1992 as that Act of the UK Parliament has effect in the Island**

A Member of the Treasury (Mr Peake) to move –

That the Social Security Benefits Up-rating Order 2019 [[SD No 2019/0014](#)] [[MEMO](#)] be approved.

**11. Social Security Contributions and Benefits Act 1992 and the Social Security Administration Act 1992 as those Acts of the UK Parliament have effect in the Island**

A Member of the Treasury (Mr Peake) to move –

That the Social Security Benefits Up-rating Regulations 2019 [[SD No 2019/0015](#)] [[MEMO](#)] be approved.

**12. Social Security Act 2000**

A Member of the Treasury (Mr Peake) to move –

That the Pension Supplement (Amendment) Order 2019 [[SD No 2019/0016](#)] [[MEMO](#)] be approved.

**13. Social Security Act 2000**

A Member of the Treasury (Mr Peake) to move –

That the Pension (Top-Up) (Amendment) Order 2019 [[SD No 2019/0017](#)] [[MEMO](#)] be approved.

**14. Social Security Contributions and Benefits Act 1992 as that Act of the UK Parliament has effect in the Island**

A Member of the Treasury (Mr Peake) to move –

That the Social Security (Winter Bonus) (Amendment) Order 2019 [[SD No 2019/0018](#)] [[MEMO](#)] be approved.

**15. Social Security Contributions and Benefits Act 1992 as that Act of the UK Parliament has effect in the Island**

A Member of the Treasury (Mr Peake) to move –

That the Maternity and Funeral Expenses (General) (Isle of Man) (Amendment) Regulations 2019 [[SD No 2019/0019](#)] [[MEMO](#)] be approved.

**16. Social Security Act 2000**

The Minister for the Treasury to move –

That the Social Security Legislation (Benefits) (Application) Order 2019 [[SD No 2019/0020](#)] [[MEMO](#)] be approved.