



Statutory Document No. 21/06

THE SOCIAL SECURITY ACT 2000  
THE SOCIAL SECURITY LEGISLATION (APPLICATION)  
(No. 3) ORDER 2006

*Approved by Tynwald*

*22<sup>nd</sup> February 2006*

*Coming into operation in accordance with Article 1*

In exercise of the powers conferred on the Department of Health and Social Security by section 1 of the Social Security Act 2000(a), and of all other enabling powers, the following Order is hereby made:-

**Citation and commencement**

1. (1) This Order may be cited as the Social Security Legislation (Application) (No. 3) Order 2006 and shall, subject to section 2(1) of the Social Security Act 2000, come into force as provided in paragraph (2).

(2) This Article and Articles 2 and 3 shall come into force forthwith and each provision of the applied legislation, as modified, shall be deemed to have come into force on the same day as that provision came into force in Great Britain.

**Interpretation**

2. (1) In this Order “the applied legislation” means -

- (a) the Social Security (Contributions) (Amendment No. 6) Regulations 2005(b);  
and
- (b) the Social Security (Categorisation of Earners) (Amendment) Regulations 2005(c).

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(a) 2000 c.5; (b) S.I. 2005/3130; (c) S.I. 2005/3133.

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(2) Unless the context otherwise requires –

(a) any reference in any of the applied legislation to any provision in an instrument of a legislative character which is not itself a provision of any of the applied legislation shall be construed as if the provision so referred to had been in force in the Island from the date on which that instrument of a legislative character had effect in Great Britain;

(b) reference in any legislation applied by this Order to any provision of any such legislation or of any other legislation applied to the Island by an order under section 1 of the Social Security Act 2000 or section 1 of the Pension Schemes Act 1995(a), shall be construed as a reference to that legislation as it has effect in the Island.

#### **Application to the Island of the applied legislation**

3. The applied legislation, as modified and shown in the Schedules to this Order, shall apply to the Island as part of the law of the Island.

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(a) 1995 c. 11.

## SCHEDULE 1

This Schedule sets out the text of the Social Security (Contributions) (Amendment No. 6) Regulations 2005 (S.I. 2005/3130) with such exceptions, adaptations and modifications made where necessary.

Note: Modifications subject to which the legislation is applied to the Island are in *bold italic* type.

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### STATUTORY INSTRUMENTS

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2005 No. 3130

### SOCIAL SECURITY

#### The Social Security (Contributions) (Amendment No. 6) Regulations 2005

##### Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 6) Regulations 2005 and shall *be deemed to have* come into force on 5th December 2005.

##### Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions) Regulations 2001 are amended as follows.
3. (1) Amend regulation 20 (joint employment of husband and wife) as follows.  
(2) For the heading substitute –  
**"Joint employment of spouses or civil partners"**.
- (3) In the regulation for "a husband and wife" substitute "spouses or civil partners".
4. (1) Amend regulation 27 (payments to directors which are to be disregarded) as follows.  
(2) In paragraph (5)(c)(ii) after "spouse," insert "civil partner,".
5. *Omitted.*

## SCHEDULE 2

This Schedule sets out the text of the Social Security (Categorisation of Earners) (Amendment) Regulations 2005 (S.I. 2005/3133) with such exceptions, adaptations and modifications made where necessary.

Note: Modifications subject to which the legislation is applied to the Island are in *bold italic* type.

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### STATUTORY INSTRUMENTS

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2005 No. 3133

### SOCIAL SECURITY

#### The Social Security (Categorisation of Earners) (Amendment) Regulations 2005

##### Citation and commencement

1. These Regulations may be cited as the Social Security (Categorisation of Earners) (Amendment) Regulations 2005 and shall *be deemed to have* come into force on 5th December 2005.

##### Amendment of the Social Security (Categorisation of Earners) Regulations 1978

2. The Social Security (Categorisation of Earners) Regulations 1978 are amended as follows.

3. (1) Amend Schedule 1 as follows.

(2) In Part 1, in paragraph 3, in the entry in column (A) after "spouse" insert "or civil partner" and for "spouse's employment" substitute "employment of the spouse or civil partner".

(3) In Part 3, in paragraph 8, in the entry in column (A) after "spouse" insert "or civil partner" and for "spouse's employment" substitute "employment of the spouse or civil partner".

4. (1) Amend Schedule 3 as follows.

(2) In paragraph 3, in the entry in column (A) –

(a) after "her spouse" insert "or civil partner"; and

(b) for "the spouse's employment" substitute "the employment of the spouse or civil partner".

(3) In paragraph 3, in the entry in column (B) after "spouse" insert "or civil partner".



Minister for Health and Social Security

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### EXPLANATORY NOTE

(This note is not part of the Order)

1. Section 1 of the Social Security Act 2000 enables the Department, by Order, to apply to the Island, as part of the law of the Island and incorporating such exceptions, adaptations and modifications as may be specified by the Order, any legislation to which that Act applies.
2. *Inter alia*, the Act applies to the Social Security Contributions and Benefits Act 1992 (an Act of the United Kingdom Parliament which has effect in the Isle of Man) and to any statutory instrument made or having effect as if made under that Act.
3. This Order applies to the Island the legislation referred to in Article 2(1) of the Order, the provisions of which are summarised in the following paragraphs. The applied legislation is deemed to have come into force on the same day as the corresponding provisions came into force in Great Britain. Where necessary, the provisions have been applied to the Island administratively pending their application by order.
4. **The Social Security (Contributions) (Amendment No. 6) Regulations 2005.**
  - 4.1 These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) in consequence of the coming into force on 5<sup>th</sup> December 2005 of the main provisions of the Civil Partnership Act 2004.
  - 4.2 Regulation 1 provides for the citation and commencement of the regulations.
  - 4.3 Regulation 2 introduces the amendments.

- 4.4 Regulations 3 and 4 make amendments to the principal Regulations to secure equality of treatment between civil partners and spouses in the application of the National Insurance contributions regime.
5. **The Social Security (Categorisation of Earners) (Amendment) Regulations 2005.**
- 5.1 These Regulations amend the Social Security (Categorisation of Earners) Regulations 1978 in consequence of the coming into force, on 5<sup>th</sup> December 2005, of the main provisions of the Civil Partnership Act 2004.
- 5.2 Regulation 1 provides for the citation and commencement .
- 5.3 Regulation 2 introduces the amendments.
- 5.4 Regulations 3 and 4 amend references to spouses in the 1978 Regulations so as to secure equality of treatment between civil partners and spouses in the application of the categorisation rules for the purposes of National Insurance contributions.