

Statutory Document No. 2015/0006



*Social Security Act 2000*

## **SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (APPLICATION) (AMENDMENT) ORDER 2015**

*Approved by Tynwald:* 17 February 2015  
*Coming into Operation:* 6 April 2015

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

### **1 Title**

This Order is the Social Security Contributions and Benefits Act 1992 (Application) (Amendment) Order 2015.

### **2 Commencement**

If approved by Tynwald, this Order comes into operation on 6 April 2015<sup>1</sup>.

### **3 Social Security Contributions and Benefits Act 1992 (Application) Order 1994 amended**

- (1) The Schedule<sup>2</sup> to the Social Security Contributions and Benefits Act 1992 (Application) Order 1994<sup>3</sup> is amended as follows.
- (2) In the entry relating to section 147 (interpretation of Part 9 and supplementary provisions) —
  - (a) in subsection (1)<sup>4</sup> for the definition of “upper income threshold” substitute —  
**“upper income threshold” —**
    - (a) in relation to the 2014-15 tax year means £90,000; and
    - (b) in relation to the 2015-16 tax year and later tax years means £80,000;**”** and

<sup>1</sup> Tynwald approval is required by section 2(1) of the Social Security Act 2000.

<sup>2</sup> The Schedule sets out the Social Security Contributions and Benefits Act 1992 (c.4) as it has effect in the Island.

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

<sup>4</sup> Subsections (1) to (2B) substituted by SD 0352/13.

(b) omit subsection (2B).

**MADE 14<sup>TH</sup> JANUARY 2015**

**W E TEARE**  
*Minister for the Treasury*

*EXPLANATORY NOTE*

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

This Order amends section 147 of the Social Security Contributions and Benefits Act 1992 as it has effect in the Island. The changes made substitute the existing definition of the child benefit “upper income threshold” in section 147(1) of that Act and remove the power in section 147(2B) to make an order specifying a different upper income threshold from that specified in section 147(1).