

Statutory Document No. 2018/0085



Social Security Act 2000

SOCIAL SECURITY ADMINISTRATION ACT 1992 (APPLICATION) (AMENDMENT) (NO. 2) ORDER 2018

Approved by Tynwald: 17 April 2018

Coming into Operation in accordance with article 2

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

1 Title

This Order is the Social Security Administration Act 1992 (Application) (Amendment) (No. 2) Order 2018.

2 Commencement

This Order comes into operation on the day after it is approved by Tynwald¹.

3 Effect

This Order has effect in relation to any contributions which a person –

- (a) is liable to pay under the Social Security Contributions and Benefits Act 1992² as it has effect in the Island³; and
- (b) either –
 - (i) fails to pay at or within the time, prescribed by regulations under that Act for the purpose, which falls on or after the date this Order comes into operation; or
 - (ii) fails to pay at or within the time, prescribed by regulations under that Act for the purpose, which falls before the date this Order comes into operation but for which evidence, sufficient in the opinion of the Treasury to justify a

¹ Under section 2(1) of the Social Security Act 2000 an order under section 1(1) shall be laid before Tynwald as soon as may be after it is made and unless it is approved by Tynwald at the sitting at which it is laid or the next following sitting, it shall cease to have effect, but without prejudice to anything previously done under it or to the making of a new order.

² 1992 c.4.

³ See SD 505/94.

prosecution for the offence, comes to Treasury's knowledge on or after the date this Order comes into operation.

4 Interpretation

In this Order, a reference to a numbered section is to the section of the Social Security Administration Act 1992⁴ as it has effect in the Island⁵ bearing that number.

5 Social Security Administration Act 1992 (Application) Order 1994 amended

- (1) The Schedule⁶ to the Social Security Administration Act 1992 (Application) Order 1994⁷ is amended in accordance with paragraph (2).
- (2) In section 116 (legal proceedings under the Act) —
 - (a) in subsection (2) after “this Act” insert **2A** (other than proceedings to which subsection (2ZA) applies) **2A**;
 - (b) after subsection (2) insert —

2A(2ZA) Notwithstanding anything in any Act, proceedings for an offence under section 114 relating to the failure of a person to pay, at or within the time prescribed for the purpose, any contribution which they are liable to pay may be begun at any time within the period of 9 months from the date on which evidence, sufficient in the opinion of the Department to justify a prosecution for the offence, comes to its knowledge or within a period of 12 months from the commission of the offence, whichever period last expires. **2A**; and
 - (c) in subsection (3) for “subsection (2)” substitute **2A** subsections (2) and (2ZA) **2A** and for “that subsection” substitute **2A** those subsections **2A**.

MADE 14TH MARCH 2018

A L CANNAN
Minister for the Treasury

⁴ 1992 c.5.

⁵ See SD 506/94.

⁶ The Schedule sets out the Social Security Administration Act 1992 (c. 5) as it has effect in the Island.

⁷ SD 506/94.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Social Security Administration Act 1992 (“the Act”) as it applies to the Island to provide that proceedings for an offence under the Act relating to the failure of a person to pay any contribution which they are liable to pay may be begun at any time within 9 months from the date on which sufficient evidence to justify a prosecution comes to the knowledge of the Treasury or within a period of 12 months from the commission of the offence, whichever period expires last.