

SCHEDULE

Article 2

AMENDMENTS TO THE EXISTING AGREEMENT

1. The Reciprocal Agreement relating to state pension and retirement pension between the Secretary of State for Work and Pensions and the Department for Social Development⁽¹⁾ in Northern Ireland of the one part, and the Minister for the Treasury of the Isle of Man of the other part, as set out in the Schedule to the Social Security (Reciprocal Agreement) (Isle of Man) Order 2016⁽²⁾ and the Social Security (Reciprocal Agreement) (Isle of Man) Order (Northern Ireland) 2016 is amended as follows

2. In the heading, for “SOCIAL DEVELOPMENT” substitute “COMMUNITIES”.

3. In Article 1 (interpretation), in paragraph (1), after the definition of “the Isle of Man Contributions and Benefits Act” insert—

““the Isle of Man Pensions Act” means Part 1 of the Pensions Act 2014⁽³⁾ as it applies in the Isle of Man from time to time by virtue of the Pensions Act 2014 (Application) Order 2018 (S.D. 2018/0076);”.

4. In Article 2 (application of agreement), after “Pensions Acts” insert “or the Isle of Man Pensions Act”.

5. In Article 3, after “on or after 6th April 2016”, insert “but before 6th April 2019”.

6. In Article 4, after “on or after that date” insert “but before 6th April 2019”.

7. After Article 4 insert—

“4A. The 1977 Agreement shall not apply and this Agreement shall apply to a person who reaches pensionable age on or after 6th April 2019 for the purposes of claims for and determining entitlement to a Manx state pension under the Isle of Man Pensions Act.”.

8. For the heading for Article 5 (provisions applying to the United Kingdom) substitute—

“Minimum number of qualifying years and rate of pension payable”.

9. After Article 5 insert—

“5A. Subject to Articles 7 and 8, in the case of a person to whom Article 2 applies—

- (a) for the purpose of determining only whether a person has at least the minimum number of qualifying years for a Manx state pension to be payable under section 2 or 4 of the Isle of Man Pensions Act, any tax year for which that person’s earnings factor is sufficient to satisfy paragraph 5A(2)(b) of Schedule 3 to the Social Security Contributions and Benefits Act 1992⁽⁴⁾ or paragraph 5A(2)(b)⁽⁵⁾ of Schedule 3 to the Social Security Contributions and Benefits (Northern Ireland) Act 1992 shall be taken into account in the Isle of Man; and
- (b) the rate at which a Manx state pension is payable to a person under section 2 or 4 of the Isle of Man Pensions Act is to be determined by reference only to the number of qualifying years under section 2 or 4 of that Act.”.

(1) The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(2) S.I. 2016/157

(3) 2014 c. 19; Part 1 is modified by S.I. 2016/157; other amendments to Part 1 are not relevant to this Order.

(4) 1992 c. 4; paragraph 5A was inserted by section 1(3) of the Pensions Act 2007 (c. 22) and amended by paragraph 67(3) of Schedule 12 to the Pensions Act 2014

(5) Paragraph 5A was inserted by section 1(3) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.)) and amended by paragraph 58(3) of Schedule 12 to the Pensions Act (Northern Ireland) 2015

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

10. After Article 10 (movement between territories) insert—

“10A. A person to whom this Agreement applies, who is entitled to a Manx state pension under the Isle of Man Pensions Act, shall be entitled to receive any increase in the rate of that pension, while that person is in the territory of the United Kingdom, as if that person were in the territory of the Isle of Man.”.

11. In Articles 13 and 14 (general provisions), for “Social Development” substitute “Communities”.