STATUTORY INSTRUMENTS

2016 No. 157

SOCIAL SECURITY

The Social Security (Reciprocal Agreement) (Isle of Man) Order 2016

Made - - - - 10th February 2016

Coming into force - - 6th April 2016

At the Court at Buckingham Palace, the 10th day of February 2016

Present,

The Queen's Most Excellent Majesty in Council

Section 179(1)(a), (2), (3), (4) and (5) of the Social Security Administration Act 1992(**1**) provides that for the purpose of giving effect to any agreement with the government of a country outside the United Kingdom providing for reciprocity in matters relating to payments for purposes similar or comparable to the purposes of legislation to which that section applies, Her Majesty may by Order in Council make provision for modifying or adapting the Social Security Administration Act 1992, the Social Security Contributions and Benefits Act 1992(**2**) and Part 1 of the Pensions Act 2014(**3**), and any regulations made under those Acts or that Part, in their application to cases affected by the agreement.

Accordingly, Her Majesty is pleased by and with the advice of Her Privy Council, in exercise of the powers conferred by section 179(1)(a), (2), (3) and (5) and section 189(4), (5) and (6)(**4**) of the Social Security Administration Act 1992, to order as follows.

Citation and commencement

1. This Order may be cited as the Social Security (Reciprocal Agreement) (Isle of Man) Order 2016 and shall come into force on 6th April 2016.

(**1**) 1992 c.5. Section 179 is to be amended by paragraph 25 of Schedule 12 to the Pensions Act 2014. Other amendments to section 179 are not relevant to this Order.
(**2**) 1992 c.4.
(**3**) 2014 c.19.
(**4**) Sub-sections (4), (5) and (6) of section 189 were amended by paragraph 109 of Schedule 7 to the Social Security Act 1998 (c.14) and S.I. 2013/252.

Modification of legislation

2. The Social Security Administration Act 1992, the Social Security Contributions and Benefits Act 1992, Part 1 of the Pensions Act 2014 and regulations made under those Acts or that Part, shall be modified to such extent as may be required to give effect to the provisions contained in the Agreement relating to pensions set out in the Schedule to this Order, so far as those provisions relate to England and Wales and Scotland.

Revocation

3. The National Insurance (Isle of Man Reciprocal Agreement) Order 1948(**5**) is revoked.

Ceri King
Deputy Clerk of the Privy Council

(**5**) S.I. 1948/1844.

SCHEDULE Article 2

AGREEMENT RELATING TO STATE PENSION AND RETIREMENT PENSION BETWEEN THE SECRETARY OF STATE FOR WORK AND PENSIONS AND THE DEPARTMENT FOR SOCIAL DEVELOPMENT IN NORTHERN IRELAND OF THE ONE PART, AND THE MINISTER FOR THE TREASURY OF THE ISLE OF MAN OF THE OTHER PART

Interpretation

1.—(1) In this Agreement—

"the 1977 Agreement" means the agreement contained in Schedule 1 to the Social Security (Isle of Man) Order 1977(**6**);

"the Isle of Man Contributions and Benefits Act" means the Social Security Contributions and Benefits Act 1992 (of Parliament) as it applies in the Isle of Man from time to time by virtue of the Social Security Contributions and Benefits Act 1992 (Application) Order 1994 (S.D. 505/94);

"Party" means the United Kingdom or the Isle of Man;

"the Pensions Acts" means in relation to the United Kingdom, Part 1 (state pension) of the Pensions Act 2014 and Part 1 (state pension) of the Pensions Act (Northern Ireland) 2015(**7**);

"territory" means in relation to the United Kingdom, England, Scotland, Wales and Northern Ireland, and in relation to the Isle of Man, the Isle of Man.

(2) Unless the context otherwise requires, in the application of this Agreement to a territory, expressions in this Agreement shall have the same meaning as in the United Kingdom or Isle of Man Acts referred to in this Agreement.

(3) The rules for the construction of Acts of Parliament and instruments contained in the Interpretation Act 1978(**8**) shall apply for the purposes of the interpretation of this Agreement as they apply for the purposes of the interpretation of an Act of Parliament or instrument.

Application of Agreement

2. This Agreement shall apply to a person for the purposes of claims for and determining entitlement to a state pension under the Pensions Acts.

3. The 1977 Agreement shall not apply and this Agreement shall apply to a person for the purposes of claims for and determining entitlement to a retirement pension under the Isle of Man Contributions and Benefits Act of a person who reaches pensionable age on or after 6th April 2016.

4. The 1977 Agreement shall not apply and this Agreement shall apply to a person who reaches pensionable age before 6th April 2016 and whose spouse or civil partner reaches pensionable age on or after that date, for the purposes of claims for and determining entitlement to—

(a) a Category A retirement pension by virtue of section 48(**9**) (use of former spouse's contributions) of the Social Security Contributions and Benefits Act 1992 or section 48 (use of former spouse's contributions) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

(**6**) S.I. 1977/2150. This S.I. was modified by S.I.s 1988/591 and 1996/1928 and amended by S.I.s 1989/483 and 1989/2001.
(**7**) 2015 c.5.
(**8**) 1978 c.30.
(**9**) Section 48 was amended by paragraph 24 of Schedule 24 to the Civil Partnership Act 2004 (c.33), by paragraph 30 of Schedule 7 to the Marriage (Same Sex Couples) Act 2013 (c.30) and by S.I. 2014/3229.