

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Isle of Man Pensions Act creates a new benefit called Manx state pension to which people in the Isle of Man reaching pensionable age on or after 6th April 2019 may be entitled.

The Social Security (Reciprocal Agreement) Isle of Man (Northern Ireland) Order 2016 provides for a degree of reciprocity between the United Kingdom and the Isle of Man in state pension matters.

This Order amends the Reciprocal Agreement set out in the Schedule to the Social Security (Reciprocal Agreement) Isle of Man (Northern Ireland) Order 2016. The amendments are necessary because the Isle of Man will be introducing Manx state pension from 6th April 2019 and the amendments are required to reflect the change in the law.

An impact assessment has not been produced for this Order as it has no impact on business or civil society organisations.