

SCHEDULE

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

Provisions applying to the United Kingdom and the Isle of Man

6. Subject to Articles 7 and 8, in the case of a person to whom Article 3 or 4 applies, for the purposes of claims for and determining entitlement to a retirement pension where a person's, or where applicable their spouse or civil partner's, contributions were last recorded on the National Insurance system of—

- (a) the Isle of Man in respect of a tax year, that person's contributions in respect of that tax year are to be treated as paid or credited under the Isle of Man Contributions and Benefits Act;
- (b) the United Kingdom in respect of a tax year, that person's contributions in respect of that tax year are to be treated as paid or credited under Part 1 (contributions) of the Social Security Contributions and Benefits Act 1992 or Part 1 (contributions) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992.