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STATUTORY INSTRUMENTS

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**2018 No. 992**

**DEFENCE**

**The Reserve Forces (Payments to Employers and Partners) (Isle of Man) Regulations 2018**

*Made* - - - - *10th September 2018*

*Coming into force* - - *2nd October 2018*

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 84A of the Reserve Forces Act 1996<sup>(1)</sup>, as it has effect in the Isle of Man<sup>(2)</sup>.

In accordance with section 84A(3) of that Act, the Secretary of State is satisfied that the payments provided for in these Regulations, or such payments taken together with other measures, are likely to encourage persons—

- (a) to employ, or continue to employ, members of the reserve forces; or
- (b) to carry on business, or continue to carry on business, in partnership with members of the reserve forces.

**Citation and commencement**

**1.** These Regulations may be cited as the Reserve Forces (Payments to Employers and Partners) (Isle of Man) Regulations 2018 and come into force on 2nd October 2018.

**Application of the Reserve Forces (Payments to Employers and Partners) Regulations 2014 to the Isle of Man**

**2.** The Reserve Forces (Payments to Employers and Partners) Regulations 2014<sup>(3)</sup> apply to the Isle of Man subject to the modifications specified in the Schedule.

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(1) 1996 c. 14; section 84A was inserted by section 46 of the Defence Reform Act 2014 (c. 20).  
(2) The Reserve Forces Act 1996 was extended to the Isle of Man, with modifications, by the Reserve Forces Act 1996 (Isle of Man) Order 2010 (S.I. 2010/2470), as amended by the Reserve Forces Acts 1980 and 1996 (Isle of Man) (Amendment) Order 2016 (S.I. 2016/746).  
(3) S.I. 2014/2410.

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**Status:** *This is the original version (as it was originally made).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

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10th September 2018

*Mark Lancaster*  
Minister of State  
Ministry of Defence

## SCHEDULE

Regulation 2

### MODIFICATIONS OF THE RESERVE FORCES (PAYMENTS TO EMPLOYERS AND PARTNERS) REGULATIONS 2014 (SI 2014/2410) IN THEIR APPLICATION TO THE ISLE OF MAN

1. In regulation 2(1) (interpretation)—
  - (a) for the definition of “public authority” substitute—

““public authority” means a public authority listed in Schedule 1 to the Freedom of Information Act 2015 (an Act of Tynwald: c. 8);”;
  - (b) in the definition of “relevant date”, for the words “these Regulations come into force” substitute “2nd October 2018”; and
  - (c) for the definition of “undertaking” substitute—

““undertaking” means—

    - (a) a body corporate or partnership; or
    - (b) an unincorporated association carrying on a trade or business, with or without a view to profit;”.
2. For regulation 12 (transitional arrangements), substitute—

“12. In respect of a period of relevant service which begins before 2nd October 2018 and continues on or after that date, for the purposes of these Regulations “relevant date” means 2nd October 2018.”.
3. In Schedule 1 (qualifying conditions), for paragraph 3 substitute—

“3. In this Schedule “turnover”, in relation to an undertaking, means the amounts derived from the provision of goods and services, after deduction of—

  - (a) trade discounts;
  - (b) value added tax; and
  - (c) any other taxes based on the amounts so derived.”.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations apply to the Isle of Man, subject to modifications, the Reserve Forces (Payments to Employers and Partners) Regulations 2014 (S.I. 2014/2410) made under the Reserve Forces Act 1996 (c. 14).