SCHEDULE

MEMORANDUM OF RECIPROCAL ARRANGEMENTS RELATING TO SOCIAL SECURITY BETWEEN THE SECRETARY OF STATE FOR WORK AND PENSIONS, WITH THE CONSENT OF THE TREASURY, OF THE ONE PART AND THE MINISTER FOR SOCIAL DEVELOPMENT (BEING THE NORTHERN IRELAND MINISTER HAVING RESPONSIBILITY FOR SOCIAL SECURITY), WITH THE CONSENT OF THE DEPARTMENT OF FINANCE AND PERSONNEL, OF THE OTHER PART

- **2.**—(1) For the purposes of all the provisions of the systems of social security established by the legislation—
 - (a) acts, omissions and events and in particular residence, presence, employment (including employment as a mariner or airman), the occurrence of an industrial accident or the development of any prescribed disease, the payment, crediting or treating as paid of contributions (including graduated contributions and payments in lieu of graduated contributions), the refund of contributions paid in excess of the annual maximum amounts payable and the payment or claiming of benefit; and
- (b) the operation of any provisions as to exception from liability to pay contributions, having effect for all or any of those purposes in one territory shall have corresponding effect for all or any of those purposes in the other territory.
- (2) If an employed earner has an accident after that person leaves one territory to go in the course of that person's employment to the other territory and before that person arrives in the latter territory, then for the purpose of any right to benefit in respect of that accident—
 - (a) a claim for benefit may be made in either territory;
 - (b) the accident shall be treated as if it had happened in the territory in which the claim is made; and
 - (c) the employed earner's absence from either territory shall be disregarded in determining whether the employment is employed earner's employment for the purposes of those provisions of the legislation relating to industrial injuries benefits.