

**Declaration by United Kingdom pursuant to Article 9 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems for the reference year ending 31 December 2023.**

**I. DECLARATIONS REFERRED TO IN ARTICLE 1(L) OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

The date of application of Regulation (EC) No 883/2004 to the listed national legislation, in so far as it is covered by the scope of the Regulation, is **1 May 2010**, except where otherwise stated. This is also the date from which the Regulation applies in this Member State.

**II. LEGISLATION AND SCHEMES REFERRED TO IN ARTICLE 3 OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

**1. Sickness benefits**

(i) Benefits in kind

- England, National Health Service Act 2006.
- Wales, National Health Service (Wales) Act 2006.
- Scotland, National Health Service (Scotland) Act 1978.
- Northern Ireland, Health and Social Care (Reform) Act (Northern Ireland) 2009.

(ii) Benefits in cash

- Part III of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Attendance Allowance, Carer's Allowance and Disability Living Allowance (care component). These provisions came into force 1 July 1992. This Act consolidated earlier legislation.
- Part III of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (as amended), relating to Attendance Allowance, Carer's Allowance and Disability Living Allowance (care component). These provisions came into force 1 July 1992. This Act consolidated earlier legislation.
- Part XI of the Social Security Contributions and Benefits Act 1992 relating to Statutory Sick Pay. These provisions came into force 1 July 1992. This Act consolidated earlier legislation.
- Part XI of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Sick Pay. These provisions came into force 1 July 1992. This Act consolidated earlier legislation.

- Part 1 of the Welfare Reform Act 2007 relating to Employment and Support Allowance. These provisions came into force 27 October 2008 for new claimants and for existing Incapacity Benefit and Severe Disablement Allowance claims from October 2010.
- Part 1 of the Welfare Reform Act (Northern Ireland) 2007 relating to Employment and Support Allowance. These provisions came into force 27 October 2008 for new claimants and for existing Incapacity Benefit and Severe Disablement Allowance claims from October 2010.
- Part 4 of the Welfare Reform Act 2012 relating to Personal Independence Payment (daily living component). These provisions came into force 8 April 2013.
- Part 5 of the Welfare Reform (Northern Ireland) Order 2015 relating to Personal Independence Payment (daily living component). These provisions come into force 20 June 2016.
- Section 81 of the Social Security (Scotland) Act 2018, relating to Carer's Allowance Supplement. This section came into force 3 September 2018.
- The Carer's Assistance (Young Carer Grants) (Scotland) Regulations 2019 relating to Young Carer Grant. These Regulations came into force 21 October 2019.
- The Winter Heating Assistance for Children and Young People (Scotland) Regulations 2020 (as amended) relating to Child Winter Heating Assistance. These regulations came into force 9 November 2020.
- The Disability Assistance for Children and Young People (Scotland) Regulations 2021 (as amended) relating to Child Disability Payment (care component). These provisions came into force 26 July 2021.
- The Disability Assistance for Working Age People (Scotland) Regulations 2022 (as amended) relating to Adult Disability Payment (daily living component). These provisions came into force 21 March 2022.
- Amendment: The Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023 relating to Carer Support Payment. These provisions came into force 19 November 2023.

## **2. Maternity and equivalent paternity benefits**

### **(i) Benefits in kind**

None.

(ii) Benefits in cash

- Part XII of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Statutory Maternity Pay. This Act came into force 1 July 1992.
- Sections 35 to 35B of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Maternity Allowance. This Act came into force 1 July 1992.
- Part 12ZA of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Statutory Paternity Pay. These provisions came into force 8 December 2002.
- Part 12ZB of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Statutory Adoption Pay. These provisions came into force 8 December 2002.
- Part 12ZC of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Statutory Shared Parental Pay. These provisions came into force 30 June 2014.
- Amendment: Part 12ZD of the Social Security Contributions and Benefits Act 1992 (as amended) relating to Statutory Parental Bereavement Pay. These provisions came into force 13 September 2018 . **Amendment: Part 12ZD of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Parental Bereavement Pay. These provisions came into force 21 March 2022.**
- Sections 35 and 35A of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Maternity Allowance. These provisions came into force 1 July 1992.
- Part XII of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Maternity Pay. These provisions came into force 1 July 1992.
- Part XIIZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Paternity Pay. These provisions came into force 8 December 2002.
- Part XIIZB of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Adoption Pay. These provisions came into force 8 December 2002.
- Amendment: Part 12ZC of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to Statutory Shared Parental Pay. These provisions came into force 15 March 2015.

### **3. Invalidity benefits**

#### (i) Benefits in kind

None.

#### (ii) Benefits in cash

- Part 1 of the Welfare Reform Act 2007 (as amended) relating to Employment and Support Allowance. These provisions came into force 27 October 2008 for new claimants and from October 2010 for existing Incapacity Benefit and Severe Disablement Allowance claims.
- Part 1 of the Welfare Reform Act (Northern Ireland) 2007 (as amended) relating to Employment and Support Allowance. These provisions came into force 27 October 2008 for new claimants and from October 2010 for existing Incapacity Benefit and Severe Disablement Allowance claims.
- Incapacity for Work Act 1994 relating to Incapacity Benefit (Long Term) and Severe Disablement Allowance. These provisions came into force 13 April 1995. This Act consolidated earlier legislation.
- Social Security (Incapacity for Work) (Northern Ireland) Order 1994 relating to Incapacity Benefit (Long Term) and Severe Disablement Allowance. These provisions came into force 13 April 1995. This Act consolidated earlier legislation.

### **4. Old-age benefits**

#### (i) Benefits in kind

None.

#### (ii) Benefits in cash

- Part II of the Social Security Contributions and Benefits Act 1992 (as amended) in relation to State Retirement Pension. This may apply only to people who reached pension age before 6 April 2016 but deferred claiming their retirement pension until after that date. These provisions came into force 1 July 1992.
- Part II of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, in relation to State Retirement Pension. These provisions came into force 1 July 1992.
- Section 138 of the Social Security Contributions and Benefits Act 1992 (as amended) and the Social Fund Winter Fuel Payment Regulations 2000 (as amended) in relation to the Winter

Fuel Payment. Section 138 came into force 1 July 1992 and the Social Fund Winter Fuel Payment Regulations came into force 3 April 2000.

- Section 134 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and the Social Fund Winter Fuel Payment (Northern Ireland) Regulations 2000 (as amended) in relation to Winter Fuel Payment. Section 134 came into force 1 July 1992 and the Social Fund Winter Fuel Payment (Northern Ireland) Regulations 2000 came into force 3 April 2000.
- Part 1 of the Pensions Act 2014 Chapter 19 in relation to the state pension. These provisions come into force 6 April 2016 and apply to persons reaching state pension age from that day onwards.
- Part 1 of the Pensions Act (Northern Ireland) 2015 in relation to the state pension. These provisions came into force 6 April 2016 and apply to persons reaching state pension age from that day onwards.

## **5. Survivors' benefits**

### (i) Benefits in kind

None.

### (ii) Benefits in cash

Social Security Contributions and Benefits Act 1992 and Social Security Contributions and Benefits (Northern Ireland) Act 1992 in relation to the following survivor's benefits.

- Widowed Mother's Allowance and Widow's Pension: sections 37 to 39 apply only to those cases where the death occurred before 9 April 2001. These provisions came into force 1 July 1992.
- Amendment: Widowed Parent's Allowance: sections 39A and 39C, for deaths occurring on or after 9 April 2001 and before 6 April 2017. These provisions came into force 6 April 2001.

## **6. Benefits in respect of accidents at work and occupational diseases**

### (i) Benefits in kind

None.

### (ii) Benefits in cash

- Part V of the Social Security Contributions and Benefits Act 1992 relating to industrial injury benefits and prescribed diseases. These provisions came into force 1 July 1992.
- Part V of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 relating to industrial injury benefits and prescribed diseases. These provisions came into force 1 July 1992.

## **7. Death grants**

Benefits in cash

- Part 5 of the Pensions Act 2014 Chapter 19 relating to Bereavement Support Payment. These provisions come into force 6 April 2017 and apply to persons whose partner died on or after that day.
- Part 5 of the Pensions Act (Northern Ireland) 2015 relating to Bereavement Support Payment. These provisions come into force 6 April 2017 and apply to persons whose partner died on after that day.

## **8. Unemployment benefits**

(i) Benefits in kind

None

(ii) Benefits in cash

- Jobseekers Act 1995 Section 1(2)(d) and (i) and Section 2 relating to contribution-based Jobseeker's Allowance. These provisions came into force 7 October 1996.
- Jobseekers (Northern Ireland) Order 1995, Articles 3(2)(d) and (i) and Article 4, relating to contribution-based Jobseeker's Allowance. These provisions came into force 7 October 1996.

## **9. Pre-retirement benefits**

Benefits in cash

None

## **10. Family benefits**

(i) Benefits in kind

None

(ii) Benefits in cash

- Social Security Contributions and Benefits Act 1992, Part IX in relation to Child Benefit. These provisions came into force 1 July 1992.
- Social Security Contributions and Benefits Act 1992, Part III in relation to Guardian's Allowance. These provisions came into force 1 July 1992.
- Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part IX in relation to Child Benefit. These provisions came into force 1 July 1992.
- Social Security Contributions and Benefits (Northern Ireland) Act 1992, Part III in relation to Guardian's Allowance. These provisions came into force 1 July 1992.
- Tax Credits Act 2002 in relation to Child Tax Credit. These provisions came into force 9 July 2002.

## **11. Special non-contributory cash benefits**

a) Special non-contributory cash benefits intended to provide a minimum level of subsistence pursuant to Article 70(2)(a)(i) of Regulation (EC) No 883/2004

- Income Related Employment and Support Allowance (Section 1(2)(b), Section 4 and Part 2 of Schedule 1 Welfare Reform Act 2007. These provisions came into force 27 October 2008 for new claimants. Existing Income Support claimants (persons in receipt of Income Support on the grounds of incapacity) started to be transferred to Employment and Support Allowance from October 2010.
- Income Related Employment and Support Allowance Section 1(2)(b), Section 4 and Part 2 of Schedule 1 Welfare Reform Act (Northern Ireland) 2007. These provisions came into force 27 October 2008 for new claimants. Existing Income Support claimants (persons in receipt of

Income Support on the grounds of incapacity) started to be transferred to ESA from October 2010.

- State Pension Credit Act 2002 (as amended) in relation to State Pension Credit. These provisions came into force 6 October 2003.
- State Pension Credit (Northern Ireland) Act 2002 (as amended) in relation to State Pension Credit. Broadly these provisions came into force 6 October 2003.
- Jobseekers Act 1995 in relation to income-based Jobseeker's Allowance. These provisions came into force 7 October 1996.
- Jobseekers (Northern Ireland) Order 1995 in relation to income-based Jobseeker's Allowance. These provisions came into force 7 October 1996.
- The Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018 in relation to the Pregnancy and Baby Grant. The Regulations came into force on 10 December 2018.
- The Early Years Assistance (Best Start Grants) (Scotland) Amendment (No.2) Regulations 2019 in relation to the Early Learning Grant and the School-age Grant. The Regulations came into force 29 April 2019, except in relation to the School-age Grant. In relation to the School-age Grant, they came into force 3 June 2019.
- The Welfare Foods (Best Start Foods) (Scotland) Regulations 2019 (as amended), in relation to Best Start Foods payments. These Regulations came into force 12 August 2019, with the exception of regulation 21 and schedule 2, providing for revocation of certain provisions. Regulation 21 and schedule 2 came into force 31 March 2020.
- The Funeral Expense Assistance (Scotland) Regulations 2019, in relation to Funeral Support Payment. These Regulations came into force 16 September 2019.
- The Scottish Child Payment Regulations 2020 (as amended) in relation to Scottish Child Payment. These provisions came into force 9 November 2020.
- The Social Fund (Child Funeral Fund) (No. 2) Regulations (Northern Ireland) 2022 in relation to support for funeral expenses where the deceased is under the age of 18 (including stillbirths). These provisions came into operation on 1st June 2022.

b) Special non-contributory cash benefits intended to provide special protection for disabled persons with reference to the social environment pursuant to Article 70(2)(a)(ii) of Regulation (EC) No 883/2004<sup>1</sup>

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<sup>1</sup> The Administrative Commission has agreed that the mobility component of the Personal Independent Payment (PIP) and the mobility component of the Child Disability Payment should be listed as a special non-contributory benefit in the Annex of EU Regulation 883/04 on social security coordination systems.



## Benefits in cash

- Section 73 of the Social Security Contributions and Benefits Act 1992 in relation to Disability Living Allowance (mobility component). These provisions came into force 1 July 1992. These provisions consolidated earlier legislation.
- Section 73 of the Social Security Contributions and benefits (Northern Ireland) Act 1992 in relation to Disability Living Allowance (mobility component). These provisions came into force 1 July 1992. These provisions consolidated earlier legislation.
- Part 4 of The Welfare Reform Act 2012 relating to Personal Independence Payment (mobility component). These provisions came into force 8 April 2013.
- Part 5 of The Welfare Reform (Northern Ireland) Order 2015 relating to Personal Independence Payment (mobility component) These provisions came into force 20 June 2016.
- The Disability Assistance for Children and Young People (Scotland) Regulations 2021 (as amended) relating to Child Disability Payment (mobility component). These provisions came into force 26 July 2021.
- The Disability Assistance for Working Age People (Scotland) Regulations 2022 (as amended) relating to Adult Disability Payment (mobility component). These provisions came into force 21 March 2022.

### **III. CONVENTIONS ENTERED INTO AS REFERRED TO IN ARTICLE 8(2) OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

Statutory Rule 2016/188 The Social Security (Reciprocal Agreements) Order (Northern Ireland) 2016 gives effect to a change in the law of the United Kingdom and will now include the State Pension under Part 1 of the Pensions Act (Northern Ireland) 2015. This came into force 06 April 2016.

### **IV. MINIMUM BENEFITS REFERRED TO IN ARTICLE 58 OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

The date of application of Regulation (EC) No 883/2004 to the listed minimum benefits, in so far as it is covered by the scope of the Regulation, is 1 May 2010, except where otherwise stated. This is also the date from which the Regulation applies in this Member State.

**V. POSSIBILITY FOR ANY CATEGORY OF SELF-EMPLOYED PERSONS TO BE COVERED BY AN UNEMPLOYMENT BENEFITS SYSTEM (ARTICLE 65A(1) OF REGULATION (EC) NO 883/2004) & LEGISLATIVE REFERENCE WHERE APPLICABLE**

The legislation of the United Kingdom currently provides a possibility for certain categories of persons (namely share fishermen and volunteer development workers) who are either self-employed or treated as self-employed to be covered by the contributory unemployment benefits system.

A person is classed as a share fisherman if they work in the fishing industry and they:

- are not employed under a contract of service.
- are a master or a crew-member of a British fishing boat manned by more than one person.
- get all or part of their pay by sharing the profits or gross earnings of the fishing boat.

People can also count as a share fisherman if they used to work on a British fishing boat, but now work ashore in Great Britain. This could be making and mending gear or any other work for a British fishing boat.

Share fishermen are classed as self-employed earners by virtue of regulation 125(a) of the Social Security (Contributions) Regulations 2001 and pay, or are allowed to pay, a special higher rate of Class 2 National Insurance contribution. Using the powers in paragraph 16 of Schedule 1 to the Jobseekers Act 1995, the normal contribution-based conditions, as detailed in section 2 of that Act, are modified to allow these Class 2 contributions to count for the purposes of contribution-based jobseeker's allowance. The modifications feature in regulation 158(2) of the Jobseeker's Allowance Regulations 1996 and regulation 69(2) of the Jobseeker's Allowance Regulations 2013.

Volunteer development workers are workers who take part in projects in developing countries, under a contract of employment with an approved organisation. If they pay no Class 1 NICs on their earnings under that contract, they are treated as self-employed earners by virtue of regulation 150 of the Social Security (Contributions) Regulations 2001 and are allowed to pay a special, higher rate of Class 2 National insurance contribution. Using the powers in paragraph 16 of Schedule 1 to the Jobseekers Act 1995, the normal contribution-based conditions, as detailed in section 2 of that Act, are modified to allow these Class 2 contributions to count for the purposes of contribution-based jobseeker's allowance. The

modifications feature in regulation 167 of the Jobseeker's Allowance Regulations 1996 and regulation 75 of the Jobseeker's Allowance Regulations 2013.

## Declaration by Gibraltar

Declaration by pursuant to Article 9 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems for the reference year ending 31 December 2020.

### I. DECLARATIONS REFERRED TO IN ARTICLE 1(L) OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY

The date of application of Regulation (EC) No 883/2004 to the listed national legislation, in so far as it is covered by the scope of the Regulation, is **1 May 2010**. This is also the date from which the Regulation applies in this Member State.

### II. LEGISLATION AND SCHEMES REFERRED TO IN ARTICLE 3 OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY

#### 1. Sickness benefits

##### (i) Benefits in kind

Medical and Health Act 1997 of 21 August 1997

Medical (Group Practice Scheme) Act of 2 July 1973

##### (ii) Benefits in cash

None

#### 2. Maternity and equivalent paternity benefits

##### (i) Benefits in kind

Medical (Group Practice Scheme) Act of 2 July 1973

##### (ii) Benefits in cash

The Social Security (Insurance) Act of 15 July 1955 Section 11. (Maternity Grant, Maternity Allowance)

No paternity benefits.

### **3. Invalidity benefits**

(i) Benefits in kind

None

(ii) Benefits in cash

None

### **4. Old-age benefits**

(i) Benefits in kind

Medical (Group Practice Scheme) Act of 2 July 1973

(ii) Benefits in cash

The Social Security (Open Long-Term Benefits Scheme) Act 1997 of 1 April 1997 and the Social Security (Closed Long-Term Benefits and Scheme) Act 1996 of 1 October 1996. (Old Age Pension)

### **5. Survivors' benefits**

(i) Benefits in kind

Medical (Group Practice Scheme) Act of 2 July 1973

(ii) Benefits in cash

The Social Security (Open Long-Term Benefits Scheme) Act 1997 of 1 April 1997 and the Social Security (Closed Long-Term Benefits and Scheme) Act 1996 of 1 October 1996. (Survivor's Bereavement Allowance, Widowed Parent's Allowance, Survivor's Pension)

## **6. Benefits in respect of accidents at work and occupational diseases**

### (i) Benefits in kind

The Social Security (Employment Injuries Insurance) Act of 7 July 1952, section 30.

### (ii) Benefits in cash

The Social Security (Employment Injuries Insurance) Act of 7 July 1952 (Injury Benefit, Disablement Benefit, Industrial Death Benefit)

## **7. Death grants**

Benefits in cash

The Social Security (Insurance) Act of 15 July 1955 Section 18

## **8. Unemployment benefits**

### (i) Benefits in kind

None

### (ii) Benefits in cash

The Social Security (Non-Contributory Benefits and Unemployment Insurance) Act of 3 October 1955

## **9. Pre-retirement benefits**

Benefits in cash

None

**10. Family benefits**

(i) Benefits in kind

None

(ii) Benefits in cash

The Social Security (Open Long-Term Benefits Scheme) Act 1997 of 1 April 1997 and the Social Security (Closed Long-Term Benefits and Scheme) Act 1996 of 1 October 1996. (Increase of Old Age Pension for children, Guardian's Allowance)

**11. Special non-contributory cash benefits**

a) Special non-contributory cash benefits intended to provide a minimum level of subsistence pursuant to Article 70(2)(a)(i) of Regulation (EC) No 883/2004

Benefits in cash

None

b) Special non-contributory cash benefits intended to provide special protection for disabled persons with reference to the social environment pursuant to Article 70(2)(a)(ii) of Regulation (EC) No 883/2004

Benefits in cash

None

**III. CONVENTIONS ENTERED INTO AS REFERRED TO IN ARTICLE 8(2) OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

The date of application of Regulation (EC) No 883/2004 to the listed conventions, in so far as it is covered by the scope of the Regulation, is **1 May 2010**. This is also the date from which the Regulation applies in this Member State.

**IV. MINIMUM BENEFITS REFERRED TO IN ARTICLE 58 OF REGULATION (EC) NO 883/2004 & THE DATE FROM WHICH THE REGULATION WILL APPLY**

The date of application of Regulation (EC) No 883/2004 to the listed minimum benefits, in so far as it is covered by the scope of the Regulation, is **1 May 2010**. This is also the date from which the Regulation applies in this Member State.

**V. POSSIBILITY FOR ANY CATEGORY OF SELF-EMPLOYED PERSONS TO BE COVERED BY AN UNEMPLOYMENT BENEFITS SYSTEM (ARTICLE 65 A (1) OF REGULATION (EC) NO 883/2004) & LEGISLATIVE REFERENCE WHERE APPLICABLE**

The legislation of Gibraltar does not provide any possibility for any category of self-employed persons to be covered by the unemployment benefits system.