

Statutory Document No. 2023/0283

*Financial Provisions and Currency Act 2011*

WAR PENSION MOBILITY SUPPLEMENT SCHEME 2023¹

*Approved by Tynwald: 22nd November 2023
Coming into Operation in accordance with paragraph 2*

The Treasury makes the following Scheme under section 3 of the Financial Provisions and Currency Act 2011.

1 Title

This Scheme is the War Pension Mobility Supplement Scheme 2023.

2 Commencement

If approved by Tynwald, this Scheme comes into operation on the day after it is approved by Tynwald¹.

3 Interpretation

In this Scheme —

“**application**” means an application for a WPMS payment;

“**disabled person’s allowance**” means the allowance under section 35B of the *Income Tax Act 1970*;

“**personal allowance credit**” means personal allowance credit under Part 1 of the *Income Tax Act 2003*;

“**qualifying person**” has the meaning given in paragraph 6;

“**war pension mobility supplement**” means mobility supplement under Article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006²; and

“**WPMS payment**” means the payment of the grant referred to in paragraph 4.

¹ Under section 3(7) of the Financial Provisions and Currency Act 2011, a scheme made under section 3(1) of that Act must not come into operation unless it is approved by Tynwald.

² S.I. 2006/606 (as amended).

4 **WPMS payments**

- (1) Subject to the provisions of this Scheme, the Treasury may make a one-off WPMS payment to a person who is a qualifying person.
- (2) The amount of a WPMS payment is equal to the amount of income tax that an individual qualifying person would have saved if disabled person's allowance had been deducted from that individual's total income in respect of the income tax years commencing on 6 April 2016 and ending on 5 April 2022 in which that individual qualifying person was in receipt of war pension mobility supplement.

5 **The Scheme**

- (1) Any WPMS payment and any other expenditure under this Scheme will be appropriated from the General Revenue.
- (2) Subject to the provisions of this Scheme, a qualifying person may apply to the Treasury for a WPMS payment from the date this Scheme comes into operation.

6 **Qualifying Persons**

- (1) In order to be a qualifying person a person must —
 - (a) be an individual resident in the Island for tax purposes;
 - (b) have been in receipt of war pension mobility supplement in the income tax year which commenced on 6 April 2021;
 - (c) be in receipt of war pension mobility supplement when this Scheme comes into operation;
 - (d) not have been in receipt of a personal allowance credit in the income tax year which commenced on 6 April 2021; and
 - (e) not have claimed disabled person's allowance in the income tax year which commenced on 6 April 2021.
- (2) Despite subparagraph (1), the Chief Financial Officer³ may deem a person to be a qualifying person notwithstanding that such a person does not satisfy the requirements in subparagraph (1)(a) to (e).

7 **The application process**

- (1) An application for a WPMS payment under this Scheme must be —
 - (a) made in writing in a form approved by the Treasury; and
 - (b) accompanied by such documentation and other information as the Treasury may require.

³ This term is defined in paragraph 1 of the Schedule to the Interpretation Act 2015.

- (2) An application is properly made only when all the documentation and information required by the Treasury have been provided.
- (3) Upon receipt of the application, the Treasury must –
 - (a) consider the application;
 - (b) decide whether a WPMS payment should be made under this Scheme; and
 - (c) notify the applicant of its decision in writing and, if the application is rejected, the reasons for its decision.
- (4) The application will be subject to such checks as may be required by –
 - (a) the Treasury; or
 - (b) the Assessor of Income Tax.
- (5) An application must be made no later than 90 days after the date on which the application form is issued.

8 Review of decision

- (1) If the Treasury rejects an application, the applicant may request the Treasury to review its decision.
- (2) A request for review must –
 - (a) be made in writing;
 - (b) state the grounds on which the review is requested; and
 - (c) be submitted to the Treasury within one month of the date of notification of the decision.
- (3) The Treasury must –
 - (a) appoint an officer of the Treasury (other than an officer involved in the original decision under paragraph 7) or another person to review the decision; and
 - (b) notify the applicant of the outcome of that review.

9 False etc. applications - offence

A person who provides false, incomplete or misleading information in connection with an application under this Scheme commits an offence.

Maximum penalty (summary) – 6 months custody or a fine of level 5 on the standard scale.

10 Recovery of WPMS payment

- (1) If any person has provided a false, incomplete or misleading claim for a WPMS payment under this Scheme, subparagraph (2) applies.

- (2) If this subparagraph applies, the Treasury may at any time recover on demand either the full amount or any part of the WPMS payment paid to that person.
- (3) Any amount recoverable under subparagraph (2) is recoverable as a civil debt due to the Treasury.
- (4) Any amount recovered by the Treasury under this paragraph forms part of the General Revenue.
- (5) Recovery under this paragraph is in addition to any other action the Treasury may take.

11 Guidance

- (1) The Treasury may publish guidance for applicants with respect to the manner in which powers are to be exercised under this Scheme.
- (2) That guidance may, amongst other things, detail –
 - (a) the application process;
 - (b) the information and documentation that must be provided; and
 - (c) the payment process, including payment timings.

MADE 11 OCTOBER 2023

ENDNOTES

Table of Endnote References

¹ The format of this legislation has been changed as provided for under section 75 of, and paragraph 2 of Schedule 1 to, the Legislation Act 2015. The changes have been approved by the Attorney General after consultation with the Clerk of Tynwald as required by section 76 of the Legislation Act 2015.