

Social security agreement
between the
**United Kingdom and
Israel**



A guide to

National Insurance contributions

Benefits

Medical services



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Introduction

This leaflet tells you what the social security agreement between the United Kingdom (UK) and Israel means for you.

It tells you about insurance and contributions, what UK benefits you may get, and how and where you can claim them. If you want information about Israeli benefits, you should contact the Israeli authorities at the address on page 21.

The leaflet also tells you what medical treatment you can get.

It only gives you general help. It does not cover every possible situation. You must not treat it as a complete and authoritative statement of the law.

Every effort has been made to ensure that the contents of this leaflet are correct at the date shown on the cover. However, the leaflet does not include any references to changes in the law made after that date. In the event that anything in this leaflet is different from a provision of the agreement between the UK and Israel, or any other legal provision, the terms of the agreement or provision will apply.

The agreement means that you will be treated in the same way as people living in the country to which you go in respect of the matters covered by the agreement. It also means that when you move from one country to another you will be able to keep rights to some of the benefits that are based on the insurance you have paid.

In the agreement

***United Kingdom* means England, Scotland, Wales, Northern Ireland and the Isle of Man. *Israel* means the territory administered by the Government of Israel on 19 July 1956.**

Note: Territory which is outside Israel, as defined above, is not covered by the agreement. For further advice, you should contact the Pension Service at Tyneview Park (at the address on page 20).

If you are going to Israel, let your Jobcentre Plus/social security office and the Inland Revenue Centre for Non Residents in Newcastle (at the address on page 20) know when you are going to leave, and give them your address in Israel. If you change your address later, let them know the new one too.

When you come back to the UK, tell your Jobcentre Plus/social security office and the Inland Revenue Centre for Non Residents in Newcastle (at the address on page 20) as soon as you can that you are back. Then, if anything needs to be done about your contributions or your benefit rights, it can be done straightaway. If you do not tell them at once, any benefit claim you make might be affected.

Things you should know about when you read this leaflet

Some of the sections in this leaflet tell you that if you have insurance in one country, it may help you to qualify for benefit in the other country. When this is the case, your insurance record in one country is never transferred to the other country. For example, if your UK insurance record does not qualify you for benefits, we will contact the Israeli authorities to get details of your Israeli insurance. But your Israeli insurance record will stay with the Israeli authorities.

If we have to contact the Israeli authorities about your insurance, it will help very much if we can tell them your Israeli National Insurance number. It is in your interests, therefore, to keep a record of this information in case we have to ask you for it. Other details which could help us to deal with your claim quickly, but which are not always needed, are:

- names and addresses of employers;
- periods of employment; and
- employment references.

National Insurance contributions

Contributions when working in Israel

Please see the Note on page 4.

Working in Israel for a UK employer for less than two years

If you are not *ordinarily resident* in Israel but temporarily employed there by a UK employer, you and your employer must pay UK Class 1 National Insurance (NI) contributions on all your pay for the first two years of your employment there.

You will also have to pay UK Class 1 contributions if you are working in another country for a UK employer while continuing to pay contributions to the UK, and your UK employer sends you directly from the other country to work in Israel.

During this time you and your UK employer will not have to pay contributions to the Israeli scheme. To make sure that you are not asked to pay, your employer must apply for a certificate of liability under the UK scheme. They should ask the Inland Revenue Centre for Non Residents in Newcastle for the certificate. The address is on page 20.

When your employer asks for the certificate, we need to know:

- your full name;
- your address in the UK;
- your date of birth;
- your UK National Insurance number;
- your employer's name and address;
- your address in Israel;
- the names and addresses of the people who represent your employer in Israel;
- the date you will start work in Israel;
- if your UK employer will be paying you all the time you are in Israel; and
- the date you expect your work in Israel to end.

We will send two copies of the certificate to your UK employer. One is for you to keep. The other is for the people who represent your employer in Israel. **You and your employer should look at the important notes on page 3 of the certificate.**

If your period of employment in Israel is unexpectedly extended with the result that you are then likely to work in Israel for more than two years, it may be possible, with the agreement of the Israeli authorities, to extend the period of your certificate. If the Israeli authorities agree, you and your employer will continue to pay UK contributions, provided that the employment will not last longer than five years. For more details, your employer

should contact the Inland Revenue Centre for Non Residents in Newcastle. Their address is on page 20.

Other types of work in Israel

If your work in Israel is different from the work described in the previous section on NI contributions (see page 6), and is not covered by the special arrangements noted in the next section on this page, or the section on **Self-employed contributions** on page 9, you will not have to pay UK Class 1 or Class 2 contributions. But you may have to pay into the Israeli scheme. It is important that you get in touch with the Israeli authorities as soon as you start working there. You will find the address on page 21. They will be able to tell you what you have to do about insurance in Israel and how you can become a member of their scheme. They will also tell you what you must pay and what sort of benefits you will get.

Special contribution arrangements

There may be special arrangements for your insurance if you:

- work in the government service of the UK or Israel;
- work in the public service of the UK or Israel;
- work privately for a member of the above services; or
- work in the maritime or airline undertakings of the UK or Israel.

The Inland Revenue Centre for Non Residents in Newcastle will tell you more about these arrangements if you work for a UK employer. If you work for an Israeli employer, get in touch with the Israeli authorities. You can find the addresses on page 20 and page 21 respectively.

Volunteer Development Workers

If you are a Volunteer Development Worker being sent to the West Bank or Gaza areas, you should see leaflet **NI38, Social security abroad**, for details of the special contribution arrangements which have been made for you.

UK voluntary contributions in Israel

If you are abroad and do not have to pay UK Class 1 or Class 2 contributions, you may wish to think about paying UK voluntary contributions. Leaflet **NI38, Social security abroad**, tells you about this.

However, you may have to pay Israeli contributions too. If you are trying to decide if it is worthwhile paying UK voluntary contributions as well, see the sections on **Incapacity Benefit and Maternity Allowance** (page 10), **State Pension** (page 12) and **Widows' benefits and bereavement benefits** (page 13) before you decide.

The Inland Revenue Centre for Non Residents in Newcastle will tell you what these arrangements mean for your own social security position. You can get in touch with them at the address on page 20.

Contributions when working in the UK

Working in the UK for an Israeli employer for less than two years

There is an arrangement like the one described in the section headed **'Working in Israel for a UK employer for less than two years'** on page 6. The Israeli authorities will give you and your employer a certificate showing that you continue to pay contributions to the Israeli scheme while you work in the UK. If an officer from the Inland Revenue asks why UK contributions are not being paid for you, show the certificate.

Other types of work in the UK

If you have come from Israel to work in the UK:

- and** you are not in one of the types of job listed in the section headed **Special contribution arrangements** on page 7;
- and** you do not have to pay Israeli contributions under the arrangements you can read about in the section headed **'Working in the UK for an Israeli employer for less than two years'**;

and you are not covered by the section headed **Self-employed contributions** on page 9,

you will normally have to pay UK contributions as soon as you start work here. Your employer should arrange this for you.

Statutory Sick Pay and Statutory Maternity Pay that your employer pays

Statutory Sick Pay (SSP) is paid by employers for up to 28 weeks to employees unable to work because they are sick. If you work for a UK employer and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SSP while you are in Israel. Such entitlement may continue even if your employer ceases to be liable to pay Class 1 contributions during your period of entitlement to SSP.

Statutory Maternity Pay (SMP) is paid by employers to help women take time off work when they expect a baby. If you work for a UK employer and have done so for at least 26 weeks and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SMP while you are in Israel. SMP is paid for up to 26 weeks. The rate of benefit depends on your average weekly earnings.

If you do not work for an employer or you are not entitled to SSP or SMP for another reason, but you are insured under the UK scheme, you may get UK short-term Incapacity Benefit or Maternity Allowance instead. The section headed **'Incapacity Benefit and Maternity Allowance'**, on page 10, will tell you how short-term Incapacity Benefit or Maternity Allowance can be paid in Israel.

Self-employed contributions

If you are **self-employed in the UK, and not employed or self-employed in Israel**, you will have to pay UK contributions, unless you have been told you do not have to because you do not earn enough. Leaflet **CA02**, *National Insurance contributions for self-employed people with small earnings*, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 for a woman), you will not have to pay either (see the section headed **State Pension** on page 12, for information on State Pension age).

Benefits

UK benefits the agreement covers

- Incapacity Benefit and Maternity Allowance;
- Benefits for industrial injuries and diseases;
- State Pension;
- Widows' benefits and bereavement benefits;
- Guardian's Allowance;
- Child Benefit; and
- Benefits for dependants.

Please see the Note on page 4 about Israeli territory before reading this section on benefits.

Incapacity Benefit and Maternity Allowance

Incapacity Benefit can be paid to people who cannot work because they are sick or disabled and are too young to get a UK pension – under 60 for women and under 65 for men.

Incapacity Benefit is paid at three basic rates:

- short-term (lower rate) for the first 28 weeks of sickness;
- short-term (higher rate) from the 29th to the 52nd week of sickness; and
- long-term rate from the 53rd week of sickness.

Maternity Allowance is paid to help women take time off work when they are expecting a baby. It can be paid for up to 26 weeks. To qualify, you must have been employed or self-employed in at least 26 of the 66 weeks before your baby is expected. The rate of benefit depends on your average weekly earnings.

Short-term Incapacity Benefit and Maternity Allowance

If you are going from the UK to Israel, you may be able to get short-term Incapacity Benefit while you are in Israel if you become unable to work when you are employed in Israel while you have to be insured under the UK scheme, but only if your incapacity is because of an industrial accident or disease.

If you are getting Incapacity Benefit because of an industrial accident or disease, you can continue to get the benefit if you go to Israel and you will also be able to receive increases for dependants who are with you.

Even if the above conditions do not apply, you might still be able to get short-term Incapacity Benefit or Maternity Allowance for a time if you are going to Israel temporarily and you are going for medical treatment, or you have already been incapable of work for six months.

If you are getting UK short-term Incapacity Benefit or Maternity Allowance and you plan to go to Israel, let your social security office know well before you leave the UK. You will need to tell them:

- your full name and address;
- your National Insurance number;
- details of the benefits you are getting;
- the date you plan to go to Israel;
- when you plan to come back to the UK; and
- why you are going to Israel.

If you come to the UK from Israel, your Israeli insurance might help you qualify for UK Maternity Allowance. But you must have paid contributions as an employed or self-employed person amounting to at least 22 weeks under the UK scheme since you came to the UK.

If you have not paid any NI since you last arrived in the UK, but were working abroad for a UK employer, you might still be able to get short-term Incapacity Benefit if you remained *ordinarily resident* in the UK for the whole time you were abroad and paid contributions for the first 52 weeks.

For further information about these benefits, please contact The Pension Service at Tyneview Park. Their address is on page 20.

Benefits for industrial injuries and diseases

If you have an industrial accident or contract an industrial disease while you are working in Israel but are still insured under the UK scheme, you will be treated as if the accident happened or you contracted the disease in the UK. Any benefit payable in respect of that accident or disease can be paid in Israel.

In the same way, if you have an industrial accident or contract an industrial disease while you are working in the UK but are still insured under the Israeli scheme, you will be treated as if the accident happened or you contracted the disease in Israel. Any benefit payable in respect of that accident or disease can be paid in the UK.

If you contract an industrial disease and you have worked in both countries doing the sort of work which put you at risk of that disease, the rules of the country you worked in last before you were found to have the disease will decide your benefit.

If you claim benefit for an industrial accident or disease in one country, any benefit payable by the other country for an industrial accident or disease will be taken into account.

UK Industrial Injuries Disablement Benefit

UK Industrial Injuries Disablement Benefit is payable in Israel at the same rate as if you were living in the UK.

State Pension

State Pension age

State Pension ages in the UK are at present 65 for a man and 60 for a woman. But over a 10-year period, starting on 6 April 2010, State Pension age for women will change from 60 to 65.

How pension from one country is paid if you live in the other

UK State Pension is payable in Israel at the same rate as if you were living in the UK. Please see the Note on page 4 about Israeli territory.

In the same way, you will get the same rate of Israeli pension in the UK as you would if you were in Israel.

Insured in both the UK and Israel

If you have enough insurance under each country's scheme to satisfy the contribution conditions and qualify for a pension, you can get a pension from each country.

If you do not have enough insurance for a UK pension, the agreement allows the UK to treat Israeli insurance as UK insurance. This may give you entitlement to a UK pension.

How much you get when we use your Israeli insurance will depend on the length of the insurance periods in each country's scheme.

UK State Pension calculation

First, we will work out how much pension you would get if all your insurance had been paid in the UK. If all your insurance would be enough for at least some UK pension, we work out how much of that comes from UK insurance.

If you had paid five years' UK insurance and 10 years' Israeli insurance, we would work out how much pension you would have got if you had been paying UK insurance for 15 years. But because you have only actually been paying UK insurance for five years, we would pay you one-third (five-fifteenths) of that pension. This is only a general description of how a pension is calculated in these circumstances. Other special rules may apply. To find out more, contact The Pension Service at Tyneview Park. You will find their address on page 20.

Even if we use your UK and Israeli insurance, you still may not have paid enough contributions for a pension. In this case you will not get a pension.

The Israeli authorities will combine your UK insurance from 1 April 1954 with your Israeli insurance in the same way if you do not qualify for an Israeli pension. But you must have been resident in Israel or the UK immediately before becoming entitled to an Israeli pension and there are other conditions to be satisfied under the Israeli scheme. You should contact the Israeli authorities for more information. Their address is on page 21.

Widows' benefits and bereavement benefits

Introduction of bereavement benefits

Bereavement benefits were introduced from 9 April 2001 to replace widows' benefits for those bereaved after that date. Widowed fathers with qualifying children who were bereaved before 9 April 2001 can now make a claim for Widowed Parent's Allowance after that date. Women who were already receiving Widow's Benefit before that date will continue to do so for as long as they satisfy the current entitlement conditions.

How widows' benefits, bereavement benefits or survivor's benefits from one country are paid if you live in the other

UK widows' benefits or bereavement benefits are payable in Israel at the same rate as if you were living in the UK. Please see the Note on page 4 about Israeli territory.

In the same way, you will get the same rate of Israeli Survivor's Benefit in the UK as you would if you were in Israel.

If UK Widow's Benefit or Bereavement Benefit would be payable if a qualifying child were in the UK, it will be paid if the child is in Israel.

In the same way, if Israeli Survivor's Benefit would be payable if a qualifying child were in Israel, it will be paid if the child is in the UK.

If your husband or wife was insured under the insurance schemes of both the UK and Israel

If your husband or wife did not pay enough contributions in the UK for you to qualify for a UK Widow's Benefit or Bereavement Benefit, we may take into account their Israeli contributions in a similar way as a person's contributions may be taken into account for State Pension. The section '**Insured in both the UK and Israel**' under the heading **State Pension** (page 12) will tell you about this.

If your husband or wife did not pay enough contributions in Israel for you to qualify for Israeli Survivor's Benefit, the Israeli authorities may take into account their UK contributions from 1 April 1954. But you and your spouse must have been resident in Israel or the UK immediately before becoming entitled to an Israeli pension and there are other conditions to be satisfied under the Israeli scheme. You should contact the Israeli authorities for more information. Their address is on page 21.

Guardian's Allowance

If you are looking after somebody else's child after one or both of the child's parents have died, you may be entitled to UK Guardian's Allowance. You can be paid UK Guardian's Allowance for any time you or the child are resident in Israel.

You can be paid Israeli Orphan's Benefit for any time the child is *ordinarily resident* in the UK. But the child and the parent must both have been residing in Israel or the UK when the parent died.

If you could get both UK Guardian's Allowance and Israeli Orphan's Benefit for the same child, you will only be paid by the country the child is residing in.

Child Benefit

UK Child Benefit can be paid if you are responsible for a child or young person in any week.

If you are getting Child Benefit and you go to Israel but you are not leaving the UK for good, you can usually be paid UK Child Benefit for the first eight weeks you are away.

If you can get both UK and Israeli Child Benefit for the same child, you will only be paid by the country where the child is residing.

Benefits for dependants

You may be paid extra benefit for someone you have to look after – a dependant. If you are, **and the agreement covers the benefit you are getting**, the extra can be paid if your dependant is in either the UK or Israel.

From 6 April 2003 increases for dependent children, known as Child Dependency Increases (CDIs), will no longer be paid with widows' benefits, bereavement benefits and State Pensions. If you were entitled to a CDI on 5 April 2003 you will continue to receive this increase for as long as the conditions for getting CDI are satisfied. But since 6 April 2003 it is no longer possible to make a new claim for an increase in your benefit.

Claiming your benefit

There are time limits for claiming benefits. Contact the appropriate office or organisation without delay.

If you want to claim Statutory Sick Pay or Statutory Maternity Pay

Get in touch with your employer or your local Inland Revenue NI Contributions Office. It is listed in the business numbers section of the phone book.

If you want to claim other UK benefits

Contact your local Jobcentre Plus/social security office. For your nearest office, look for the display advert under 'Jobcentre Plus'/social security office' in the business numbers section of the phone book.

If you want to claim UK benefits when you are in Israel

Contact The Pension Service at Tyneview Park. You will find their address on page 20. See also the Note on page 4.

If you want to claim Israeli benefits

Contact the Israeli authorities. You can find their address on page 21.

Medical services

In Israel

There is no agreement between the UK and Israel covering general healthcare and the National Health Service (NHS) only applies in the UK. You cannot get any money back from the NHS for any medical help you pay for in Israel.

However, if you are getting a UK benefit for an industrial accident or disease, you will be able to receive the same medical treatment in Israel as you would if the condition had been recognised as an industrial injury under the Israeli scheme. Please see the Note on page 4.

If you are going to Israel for three months or more, please send your NHS medical card, and your family's cards, to your Primary Care Trust. If you live in Scotland, send the card to the Area Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card. Or you can give it to the Immigration Officer as you leave the UK.

If you have lost your medical card, please tell your local Primary Care Trust, Area Health Board or the Central Services Agency:

- your name;
- your address;
- your date of birth;

- the name and address of your UK doctor;
- your National Health Service number, if you know it; and
- when you are going to leave the UK.

You can get their address from the business numbers section of the phone book or from a post office.

In the United Kingdom (England, Scotland, Wales and Northern Ireland)

Temporary visits to the UK

Under NHS rules anyone, wherever they are from, who needs treatment for an emergency condition that occurs during a visit to the UK will not be charged for treatment at a hospital accident and emergency department or GP's surgery. This does not extend to treatment as an inpatient or registered outpatient at a hospital or to routine, non-emergency treatment from a GP or dentist. You will normally have to pay for these services, as well as a charge for any medicines you need.

However, anyone who is entitled to receive Industrial Injury Benefit from Israel will not be charged for treatment from a GP or at an NHS hospital received in connection with that industrial injury when visiting the UK.

If you come to the UK specifically for medical treatment, you will have to pay for it. You will not get your money back.

Living permanently in the UK

If you have come to live permanently in the UK, you can get the full range of treatments available under the NHS. These are all generally free of charge, although there are some charges for medicines, dental treatment, glasses and some medical appliances.

You can approach any doctor and ask to be registered on their list for NHS treatment.

In the Isle of Man

If you want to know about medical services in the Isle of Man, please contact the Department of Health and Social Security in the Isle of Man at the address on page 21.

Where to get help and advice

General information

If you wish to contact any agency whose address is given in this section, please supply the following information, if possible:

- your full name;
- your full address;
- your date of birth; and
- your UK National Insurance (NI) number or NHS number. A UK NI number should be quoted, if known, for UK benefit or contribution enquiries. For medical/ health enquiries, an NHS number should be quoted, if known.

Some helpful leaflets

You can get information about UK benefits from other leaflets. You can also get more information from the Department for Work and Pensions website: www.dwp.gov.uk

You can get the following leaflets from your local Jobcentre Plus/social security office or, if you are abroad, from The Pension Service at Tyneview Park. You can find their address on page 20.

<i>Babies and children</i>	BC1
<i>A Guide to Child Benefit and Guardian's Allowance</i>	CB1
<i>Widowed?</i>	GL14
<i>Social security benefit rates</i>	GL23
<i>If you think our decision is wrong</i>	GL24
<i>Coming from abroad and social security benefits</i>	GL28
<i>Going abroad and social security benefits</i>	GL29
<i>A guide to Incapacity Benefit</i>	IB1
<i>A guide to Income Support</i>	IS20
<i>Jobseeker's Allowance – Helping you back to work</i>	JSAL5
<i>A guide to maternity benefits</i>	NI17A
<i>Social security abroad</i>	NI38
<i>A guide to State Pensions</i>	NP46
<i>Sick or disabled?</i>	SD1
<i>Ill or disabled because of a disease or deafness caused by work?</i>	SD6
<i>Disabled because of an accident at work?</i>	SD7
<i>Financial help if you work or are looking for work</i>	WK1

Addresses for enquiries about medical treatment

England

Department of Health
Finance Directorate
Quarry House
Quarry Hill
Leeds LS2 7UE
tel: 0113 254 5819
email: dhmail@doh.gsi.gov.uk

Northern Ireland

Department of Health, Social Services
and Public Safety
General Medical Services Branch
Room D3
Castle Buildings
Upper Newtownards Road
Belfast BT4 3SQ
tel: 028 9052 2890

Scotland

Scottish Executive Health Department
St Andrew's House
Regent Road
Edinburgh EH1 3DG
tel: 0131 556 8400
email: ceu@scotland.gov.uk

Wales

National Assembly for Wales
NHS Directorate
Cathays Park
Cardiff CF10 3NQ
tel: 029 2082 5111
email:
health.enquiries@wales.gsi.gov.uk

Isle of Man

Department of Health and Social Security
Health Division
Crookall House
Demesne Road
Douglas
Isle of Man IM1 3QA
tel: 01624 642608
email: healthservices@dhss.gov.im

Addresses for contribution and benefit enquiries

UK Social Security Scheme (but not Child Benefit or Guardian's Allowance)

Department for Work and Pensions
The Pension Service
International Pension Centre
Tyneview Park
Newcastle-upon-Tyne NE98 1BA

If you are in the UK you can phone or fax
The Pension Service at Tyneview Park on:
tel: 0191 218 7777
fax: 0191 218 3836

If you are phoning or sending a fax from
outside the UK, dial the international
code, then:
tel: 44 191 218 7777
fax: 44 191 218 3836
email: **tvp-customer-care@
thepensionservice.gsi.gov.uk**

Child Benefit and Guardian's Allowance

Inland Revenue
Child Benefit Office (Washington)
BPO Box 1
Newcastle-upon-Tyne NE88 1AA

If you are in the UK you can phone or
fax the Child Benefit Office on:
tel: 0845 302 1444 (Child Benefit)
0845 302 1464 (Guardian's
Allowance)
fax: 0191 225 1543 (Guardian's
Allowance)

If you are phoning or sending a fax from
outside the UK, dial the international
code, then:

tel: 44 191 225 1144 (Child Benefit)
44 191 225 1536 (Guardian's
Allowance)
fax: 44 191 225 1543 (Guardian's
Allowance)
email: **child.benefit@ir.gsi.gov.uk**

National Insurance contributions

Inland Revenue
Centre for Non Residents
Room BP1301
Benton Park View
Newcastle-upon-Tyne NE98 1ZZ

If you are in the UK you can also phone
or fax the Centre for Non Residents
(Newcastle) Helpline on:
tel: 0845 915 4811
fax: 0845 915 0067

If you are phoning or sending a fax from
outside the UK, dial the international
code, then:

tel: 44 191 225 4811
fax: 44 191 225 0067
You can also get more information and
contact the Inland Revenue via their
website: **www.inlandrevenue.gov.uk**

**For details of UK Income Tax while
you are abroad contact:**

Inland Revenue
Centre for Non Residents
St John's House
Merton Road
Bootle
Merseyside L69 9BB

You can phone the Financial
Intermediaries and Claims Office on:
tel: 0845 070 0040

If you are phoning from outside the UK,
dial the international code, then:
tel: 44 151 210 2222

Isle of Man Social Security Scheme

Department of Health and Social Security
Markwell House
Market Street
Douglas
Isle of Man IM1 2RZ

You can phone or fax the Department of
Health and Social Security on:
tel: 01624 685059 (Contributions)
01624 685068 (Pensions)
01624 685101 (Other benefits)
fax: 01624 685030
email: **socialsecurity@dhss.gov.im**

Israeli National Insurance Scheme

Department of International Conventions
National Insurance Institute
13 Weizmann Avenue
Jerusalem 91909
Israel

This leaflet is only a general guide to benefit and is not a full and authoritative statement of the law. We have made every effort to ensure that the information in this leaflet is correct at the date shown on the cover. However, changes in the law may make the leaflet become gradually less accurate.

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