
GUERNSEY STATUTORY INSTRUMENT

1979 - No. 1

The Social Insurance (Contributions)(Amendment)
(Guernsey) Regulations, 1979

Made 12th January, 1979
Laid before the States
Coming into operation 15th January, 1979

THE STATES INSURANCE AUTHORITY, in exercise of the powers conferred upon it by subsection (2) of section three, subsection (3) of section six and paragraph (h) of subsection (1) of section fifteen of the Social Insurance (Guernsey) Law, 1978, and in exercise of all other powers enabling it in that behalf, hereby orders :-

Amendment of regulation two of the principal regulations

1. Immediately after paragraph (3) of regulation two of the Social Insurance (Contributions)(Guernsey) Regulations, 1978 (hereafter in these regulations referred to as "the principal regulations"), there is hereby inserted the following paragraph -

" (4) Notwithstanding the foregoing provisions of this regulation, where the earnings in respect of any employed contributor's employment fall to be treated as paid for any

week under those provisions and the Authority is satisfied that the greatest part of those earnings is normally paid at intervals of more than seven days, the Authority may direct that the whole of those earnings shall, for the purposes of paragraph (1) of this regulation, be treated as earnings for the month in which those earnings are paid. "

Amendment of regulation eleven of the principal regulations

2.(1) Immediately after paragraph (6) of regulation eleven of the principal regulations there is hereby inserted the following paragraph -

" (7) Notwithstanding the foregoing provisions of this regulation, where a person has made an application to the Authority under and in accordance with the last foregoing regulation and -

- (a) the relevant earnings of that person are derived (in whole or in part) from a body corporate in which that person, or his nominee, is, in the opinion of the Authority, the principal shareholder or one of the principal shareholders; and
- (b) the Authority considers that it would lead to inequalities or injustice to the general body of insured persons if that person were to be liable to pay a Class 2 contribution assessed under

and in accordance with the foregoing
provisions of this regulation;

the Authority may refuse to grant to that person a certificate of assessment or may grant to him such a certificate specifying therein such amount as the Authority deems just and equitable; and, in the event of the Authority granting such a certificate to that person, the foregoing provisions of this regulation shall have effect as if for the words in paragraph (1) thereof from and including the words "being an amount" to the end of that paragraph there were substituted the words "being such amount as the Authority deems just and equitable having regard to all the circumstances of the case".

(2) In paragraph (6) of regulation eleven of the principal regulations, the words "one fifty-second of" are hereby repealed.

Insertion in principal regulations of additional regulation

3. Immediately after regulation nineteen of the principal regulations there are hereby inserted the following regulation and heading -

"Refund of primary Class 1 contributions in cases where section nine of the Law applies

19A. Where an employed person has paid a primary Class 1 contribution assessed on an amount of earnings for any period and, by virtue of section nine of the Law, he is liable to pay a Class 3 contribution in respect of any week wholly or partly comprised in, or comprising, that period, that primary Class 1 contribution shall be returned by the Authority to that person at such time as the Authority shall deem proper:

Provided that the Authority may treat that primary Class 1 contribution as paid on account, or in satisfaction, of unpaid contributions payable in respect of that person."

Citation and collective title

4.(1) These regulations may be cited as the Social Insurance (Contributions)(Amendment)(Guernsey) Regulations, 1979.

(2) These regulations and the principal regulations may be cited together as the Social Insurance (Contributions)(Guernsey) Regulations, 1978 and 1979.

Commencement

5. These regulations shall come into force on the fifteenth day of January , nineteen hundred and seventy-nine.

Dated this twelfth day of January , nineteen hundred and seventy-nine.

E.H. BODMAN

President of the States Insurance Authority,
for and on behalf of the Authority.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport)

Regulation one of these regulations amends regulation two of the principal regulations (that is to say, the Social Insurance (Contributions)(Guernsey) Regulations, 1978) so as to empower the States Insurance Authority to direct that, where earnings are paid at different intervals and the greatest part of those earnings is normally paid at intervals of more than seven days, the whole of those earnings shall be treated as the earnings for the month in which they are paid.

Regulation two of these regulations amends regulation eleven of the principal regulations so as to empower the Authority (a) to refuse to grant a certificate of assessment to a self-employed person seeking to pay earnings-related contributions where his earnings are derived in whole or in part from a body corporate in which he, or his nominee, is a principal shareholder or one of the principal shareholders and the Authority considers that it would lead to inequalities or injustice to the general body of insured persons if that person were to be liable to pay such contributions; or (b) to grant a certificate of assessment in such a case fixing the weekly contribution liability of such self-employed persons at such amount as the Authority deems just and equitable having regard to all the circumstances of the case.

Regulation three of these regulations inserts an additional regulation in the principal regulations providing for the refund of primary Class 1 contributions to any person who is also liable to pay a Class 3 contribution under section nine of the Social Insurance (Guernsey) Law, 1978.