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GUERNSEY STATUTORY INSTRUMENT

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1978 - No. 18

The Social Insurance (Contributions)(Guernsey) Regulations, 1978

Made ... .. 4th December, 1978

Laid before the States ... ..

Coming into operation ... .. 1st January, 1979

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THE STATES INSURANCE AUTHORITY, in exercise of the powers conferred upon it by section six, section eleven, section twelve, section thirteen, section fourteen, section fifteen and section twenty of the Social Insurance (Guernsey) Law, 1978, and by Part II of the Fourth Schedule to that Law, and in exercise of all other powers enabling it in that behalf, hereby orders:-

PART 1

INTERPRETATION

Interpretation

1.(1) In these regulations, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:-

"appointed day" means the first day of January,  
nineteen hundred and seventy-nine;

"certificate of assessment" has the meaning assigned  
thereto by paragraph (1) of regulation eleven of these  
regulations;

"certificate of exception" has the meaning assigned

thereto by paragraph (1) of regulation forty-one of these regulations;

"Class 2 contribution card" has the meaning assigned thereto by paragraph (1) of regulation twenty-nine of these regulations;

"Class 3 contribution card" has the meaning assigned thereto by paragraph (1) of regulation twenty-nine of these regulations as having effect by virtue of regulation thirty of these regulations;

"contribution schedule" has the meaning assigned thereto by paragraph (1) of regulation eighteen of these regulations;

"determining authority" means the Administrator or the Tribunal, as the case may require;

"due date", in relation to any contribution, means the last day of the period in which that contribution is required to be paid to the Authority under these regulations;

"employed person" means an employed person within the meaning of Part 1 of the Law and includes a person who would be such an employed person if he were an insured person under the Law;

"the former Contribution Regulations" means the Social Insurance (Contributions)(Guernsey) Regulations, 1964;

"former contributor" means a person who was an insured person under the Law of 1964;

"the Income Tax Law" means the Income Tax (Guernsey) Law, 1975;

"inspector" means a person who is for the time being an inspector appointed under the Law;

"insured person" means an insured person under the Law and includes a person in respect of whom (although not an insured person under the Law) secondary Class 1 contributions are payable;

"the Law" means the Social Insurance (Guernsey) Law, 1978;

"month" means a contribution month;

"pre-1964 contributor" means a person who was insured, deemed to be or treated as insured, under the Contributory Pensions (Guernsey) Laws, 1935 to 1962, immediately before the fourth day of January, nineteen hundred and sixty-five, and who had not attained the age of seventy before that day;

"reckonable contribution" means a reckonable contribution converted from a contribution in accordance with Part IX of these regulations;

"reduced rate" means, in relation to a primary Class 1 contribution, the reduced rate at which that contribution is payable under the Social Insurance (Married Women and Widows)(Guernsey) Regulations, 1978;

"registration card" and "registration number" have the meanings respectively assigned thereto by paragraph (1) of regulation seventeen of these regulations;

"standard rate" means, in relation to a primary Class 1 contribution, the rate at which that contribution is payable under section five of the Law;

"student's registration card" has the meaning assigned thereto by paragraph (2) of regulation forty of these regulations;

"termination of employment" means the day on which the employment actually comes to an end, whether such termination is in accordance with the terms of the contract or not and whether or not the employment is to be resumed at a later date;

"transitional benefit year" means, in relation to a former contributor, any period specified in the first column of the First Schedule to these regulations against the reference in the second column of that Schedule to any period which would,

before the appointed day, have been a contribution year prescribed under the Law of 1964 in relation to that contributor;

"transitional contribution year" means the period commencing on the second day of January, nineteen hundred and seventy-eight, and ending on the thirty-first day of December in that year;

"week" means a contribution week;

and any other expressions have the same meanings as in the Law.

(2) For the purposes of these regulations, where a week commences before the expiration of any benefit year and ends after the commencement of the next following benefit year, the whole of that week shall, for the purpose of determining whether or not it falls to be included in any benefit year, be deemed to fall within the benefit year in which it commences; and for the purposes of this paragraph "benefit year" shall be construed as including a transitional benefit year.

(3) Except where the context otherwise requires, any reference in these regulations to any enactment or regulations shall be construed as including a reference to that enactment or those regulations, as the case may be, as amended, repealed, replaced or revoked by or under any other enactment or by any other regulations.

(4) The Interpretation (Guernsey) Law, 1948, shall apply to the interpretation of these regulations as it applies to the interpretation of a Guernsey enactment.

## PART II

### ASSESSMENT OF CLASS 1 CONTRIBUTIONS

#### Classification of earnings into earnings paid weekly and earnings paid monthly

2.(1) Subject to the provisions of these regulations, for the purpose of assessing Class 1 contributions -

- (a) earnings paid in any week to or for the benefit of  
an employed person in respect of an employed

contributor's employment shall be treated as earnings for that week unless the whole of those earnings is normally paid at intervals of more than seven days;

- (b) earnings paid in any month to or for the benefit of an employed person in respect of an employed contributor's employment, not being earnings treated as earnings for any contribution week under sub-paragraph (a) of this paragraph, shall be treated as earnings for that month;

and any references to earnings paid weekly, to earnings paid monthly and to any cognate expressions shall be construed accordingly.

(2) Where different parts of the earnings in respect of an employed contributor's employment are paid at different intervals and any part of those earnings is normally paid at intervals of not more than seven days, then, for the purposes of paragraph (1) of this regulation, the whole of such earnings shall be treated as earnings for the week in which that part of such earnings is so paid.

(3) If on any occasion a weekly or monthly payment of earnings which would normally fall to be made in any week is not made in that week, it shall be treated as if it had been made in that week.

Treatment of earnings paid after termination of employment

3. For the purpose of assessing Class 1 contributions, where any earnings in respect of an employed contributor's employment are paid after the termination of that employment and -

- (a) the earnings in respect of that employment were normally paid weekly, the earnings paid after the termination of that employment shall be treated as having been paid in the week in which that employment was terminated;

- (b) in any other case, the earnings paid after the termination of that employment shall be treated as having been paid in the month in which that employment was terminated.

Calculation of Class 1 contribution

4.(1) Subject to the provisions of the next following paragraph, Class 1 contributions shall be calculated to the nearest £0.01, and any amount of £0.005 or less shall be disregarded.

(2) In the alternative, Class 1 contributions may be calculated in accordance with scales prepared by the Authority and for the time being in force.

Change in payments of earnings from weekly to monthly payments and vice versa

5. Where, by reason of a change occurring during any month in the interval at which any part of an employed person's earnings is paid in respect of an employed contributor's employment, that person's earnings in respect of any employment or employments under the same employer are, or are to be -

(a) paid monthly instead of weekly, the Class 1 contributions paid or payable on any payment of such earnings in that month shall not exceed in total the amount of the Class 1 contribution which would have been payable if all such payments had been paid monthly;

(b) paid weekly instead of monthly, a Class 1 contribution shall be payable on all the payments of such earnings in that month in all respects as if those payments had been paid monthly.

Joint employment of husband and wife

6. For the purposes of assessing Class 1 contributions, where a husband and wife are jointly employed in employed contributor's employment and earnings in respect of that employment are paid to them jointly, the amount of the earnings of each shall be calculated upon the same basis as

that upon which those earnings are calculated under the Income Tax Law for the purposes of income tax and, in the absence of such calculations, upon such basis as may for the time being be approved by the Authority.

Return of Class 1 contributions paid in excess of annual maximum

7. Where the total amount of primary Class 1 contributions paid in respect of any person in respect of any contribution year is in excess of an amount equal to the product of the amount of the primary Class 1 contribution payable in respect of weekly earnings equal to the upper weekly earnings limit in respect of that year and fifty-two (hereafter in this regulation referred to as "the annual maximum"), the amount paid in excess of the annual maximum shall be returned by the Authority to that person if it exceeds £1.00:

Provided that the Authority may treat such amount paid in excess of the annual maximum as paid on account, or in satisfaction, of unpaid contributions payable in respect of that person.

Calculation of earnings

8.(1) For the purposes of Class 1 contributions, the amount of an employed person's earnings shall, subject to the provisions of paragraph (3) of this regulation, be calculated on the basis of that person's gross earnings from the employment concerned.

(2) A payment of earnings in respect of an employed contributor's employment which is paid in respect of a period of holiday and which is paid in advance of that period shall be treated -

- (a) where those earnings are paid weekly, as paid weekly in each of the weeks in respect of which that payment is due; or
- (b) where those earnings are paid monthly, as paid monthly in each of the months in respect of which that payment is due.

(3) Where an employed person is provided by his employer with accommodation or board and lodging as part of his earnings, the earnings paid

to that person by his employer in respect of any period shall be calculated so as to include an amount equal to the value to that person as respects that period of the provision of such accommodation or board and lodging; and such value shall be estimated on the same basis as it is estimated under the Income Tax Law for the purposes of income tax, and in the absence of such an estimate, upon such basis as shall be determined by the Authority.

(4) For the purposes of the provisions of these regulations relating to Class 1 contributions, there shall be excluded from the computation of a person's earnings -

- (a) where an employed person continues to receive earnings in respect of any employed contributor's employment during a period of incapacity and that person has reimbursed his employer with an amount equal to the amount of any benefit paid to that person in respect of that incapacity, such amount;
- (b) any specific and distinct payment of, or contribution towards, expenses actually incurred by an employed person in carrying out his employment;
- (c) any payment on account of an employed person's earnings in respect of an employed contributor's employment which comprises and represents, and does not exceed in amount, sums which have previously been included in his earnings for the purposes of his assessment of Class 1 contributions;
- (d) any payment of or in respect of a gratuity or offering -
  - (i) where the payment is not made directly or indirectly by the employer and the sum paid does not comprise or represent sums previously paid to the employer; or
  - (ii) where the payment is not directly or indirectly allocated by the employer to the employed person;

- (e) any payment of a fee in respect of employment as a minister of religion which does not form part of a stipend or salary paid in respect of that employment;
- (f) any other payment which, in the opinion of the Authority should be disregarded.

Practices avoiding or reducing liability

9. The Authority may, where it is satisfied as to the existence of any practice in respect of the payment of earnings whereby the incidence of Class 1 contributions is avoided or reduced, give directions for securing that such contributions are payable as if that practice were not followed.

PART III

ASSESSMENT OF EARNINGS-RELATED CLASS 2 CONTRIBUTIONS

Application for certificate of assessment of earnings-related Class 2 contributions

10.(1) A person who desires to pay a Class 2 contribution under and in accordance with the provisions of subsection (3) of section six of the Law during the whole or any part of any contribution year shall -

- (a) make an application to the Authority, in such form as may for the time being be approved by the Authority, for the grant of a certificate of assessment under the next following regulation; and
- (b) furnish to the Authority such information and evidence as the Authority may require as to his relevant earnings.

(2) In this regulation and the next following regulation:-

- (a) "current upper annual earnings limit" means an amount equal to the product of the upper weekly earnings limit for the relevant contribution year and fifty-two;

- (b) "earned income", "assessable income" and "year of charge" have the same meanings respectively as those expressions have for the purposes of the Income Tax Law;
- (c) "relevant contribution year" means the contribution year to which an application made under paragraph (1) of this regulation relates;
- (d) "relevant earnings" means, in relation to any person (other than a share fisherman within the meaning of the Social Insurance (Classification)(Guernsey) Regulations, 1978, who is employed in the fishing industry under a contract of service) and in relation to the relevant contribution year -
- (i) the amount of the earned income included in the assessable income of that person for the year of charge ending immediately before the commencement of the relevant contribution year, other than income derived from any employment under a contract of service; or
  - (ii) where the Authority is satisfied that that person has no earned income for that year of charge (other than income derived from any employment under a contract of service) or, that it is just and equitable to disregard the earned income as aforesaid of that person for that year of charge, such other amount as the Authority deems proper, having regard to all the circumstances of the case, in relation to the relevant contribution year;

and, in relation to a share fisherman as aforesaid and in relation to the relevant contribution year, shall be construed in accordance with this sub-

paragraph as if there were excluded therefrom any reference to income derived from any employment under a contract of service.

Certificate of assessment of earnings-related Class 2 contributions

11.(1) Subject to the provisions of this regulation and of paragraph 9 of column (A) of the First Schedule to the Social Insurance (Classification)(Guernsey) Regulations, 1978, where, upon application being made to it under and in accordance with the last foregoing regulation, the Authority is satisfied that the relevant earnings of the applicant are below the current upper annual earnings limit in respect of Class 2 contributions, the Authority shall grant to the applicant a certificate (hereafter in these regulations referred to as a "certificate of assessment") in such form as may for the time being be approved by the Authority specifying the amount of the Class 2 contribution which the applicant shall be liable to pay in respect of each week of the period to be specified in the certificate under paragraph (3) of this regulation, being an amount equal to such percentage as shall for the time being be determined by the States by Ordinance under subsection (1) of section six of the Law of one fifty-second of the relevant earnings of the applicant.

(2) A certificate of assessment shall not be granted in respect of any contribution year or any part thereof unless the application therefor is made to the Authority before the expiration of that year.

(3) A person to whom a certificate of assessment has been granted shall be liable to pay Class 2 contributions in such amount as shall be specified in the certificate in respect of each week of the period which shall be specified by the Authority in the certificate, being -

(a) in the case where the application for the certificate was made under and in accordance with the provisions of the last foregoing regulation before the expiration of the first three months of the contribution year to which the application relates, the whole of that contribution year;

(b) in the case where the application was made as aforesaid at any other time, the period commencing on the first

day of April, the first day of July or the first day of October in the contribution year to which the application relates, whichever of those days next precedes the day on which the application was received at the Authority's office.

(4) Where the income of any person to whom a certificate of assessment has been granted is re-assessed under the Income Tax Law and the relevant earnings of that person to which that certificate relates have consequently been re-assessed at an amount less than the amount taken into account in granting the certificate, the Authority may, upon application being made to it in that behalf by that person, vary the certificate accordingly and -

(a) where the certificate is so varied during the relevant contribution year, the Authority shall, on the first occasion on which it is so varied, repay to that person, in respect of any week in respect of which a Class 2 contribution has been paid by him in the amount originally specified in the certificate, an amount equal to the difference between the amount of the contribution so paid and the amount specified in the certificate as so varied;

(b) where the certificate is so varied after the expiration of that year and no repayment has been made in respect thereof under sub-paragraph (a) of this paragraph, the Authority may, on the first occasion on which the certificate is so varied, repay to that person in respect of any such week as aforesaid, such amount as aforesaid;

so, however, that the Authority shall not repay under this paragraph any amount less than 10p in respect of any week.

(5) Where a certificate of assessment has been granted to any person having regard to his relevant earnings for the relevant contribution year as assessed by the Authority by virtue of sub-paragraph (d) of paragraph (2) of the last foregoing regulation and his relevant earnings for that year are subsequently assessed under the Income Tax Law at an amount less than the amount taken into account in granting that certificate, the Authority may, upon application being made to it in that behalf by that person, vary that certificate

and, where that certificate is so varied during the contribution year next following the relevant contribution year, may, on the first occasion on which it is so varied, repay to that person in respect of any week in respect of which a Class 2 contribution has been paid by him in the amount originally specified in that certificate, an amount equal to the difference between the amount of the contribution so paid and the amount specified in that certificate as so varied; so, however, that the Authority shall not repay under this paragraph any amount less than 10p in respect of any week.

(6) Where a certificate of assessment is granted by the Authority to a person who would, but for the provisions of paragraph 9 of column (B) of the First Schedule to the Social Insurance (Classification)(Guernsey) Regulations, 1978, be treated as a non-employed person, the amount to be specified by the Authority in the certificate as being the amount of the Class 2 contribution which that person shall be liable to pay in respect of each week of the period to be specified in the certificate in accordance with paragraph (3) of this regulation shall be equal to one fifty-second of seven and one-half per centum of the current lower weekly earnings limit.

#### PART IV

##### EXCEPTIONS AND CREDITS FOR UNEMPLOYMENT AND INCAPACITY

###### Credits for unemployment

12.(1) Subject to the provisions of these regulations and of the Social Insurance (Married Women and Widows)(Guernsey) Regulations, 1978, an insured person shall, if Condition I contained in the Second Schedule to these regulations has been satisfied, be entitled to be credited with a Class 1 contribution in respect of any week of unemployment within the meaning of this regulation; and in that event he shall be entitled to be excepted from liability to pay any Class 2 or Class 3 contribution for that week.

(2) For the purposes of this regulation, if the said Condition I is not satisfied it shall be deemed to be satisfied if the insured person proves to the satisfaction of the Authority in such manner as the Authority may require -

- (a) that he has become unemployed immediately following employment in an employed contributor's employment and that he will normally rely upon such employment for his livelihood, whether alone or together with any other such employment; and

- (b) that such employment is one in respect of which he would normally be paid earnings of an amount not less than the current lower weekly earnings limit or of an amount at least equivalent to that limit;  
or
- (c) that such employment is one in respect of which he would normally be paid earnings which, when aggregated with earnings in respect of any other employed contributor's employment upon which he will also normally rely for his livelihood, would be of an amount not less than the current lower weekly earnings limit or of an amount at least equivalent to that limit.

(3) In this regulation "week of unemployment" means a week in which, in relation to the person concerned, there are six days of unemployment, and "day of unemployment" means a day of unemployment for the purposes of unemployment benefit or a day which would have been such a day of unemployment had he claimed benefit within the prescribed time.

(4) For the purposes of this regulation, the employment of a person on any day in a week is to be disregarded if -

- (a) that employment could ordinarily have been followed by him in addition to his usual employment and outside the ordinary working hours of his usual employment; and
- (b) the earnings derived therefrom in respect of that day do not exceed one-sixth of the current lower weekly earnings limit, or where the earnings are earned in respect of a period longer than a day, the daily average of the earnings do not exceed that amount.

Credits for incapacity for work

13.(1) Subject to the provisions of these regulations and of the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, an insured person shall, if Condition I or Condition II contained in the Second Schedule to these regulations has been satisfied, be entitled -

(a) to be excepted from liability to pay any Class 2 or Class 3 contribution for any week of incapacity within the meaning of this regulation;

(b) whether or not he is entitled to be so excepted from liability, to be credited for any such week with -

(i) if Condition I of the said Schedule has been satisfied, a Class 1 contribution;  
or

(ii) if Condition II of the said Schedule has been satisfied, a Class 2 contribution.

(2) For the purposes of this regulation -

(a) if the said Condition I is not satisfied, it shall be deemed to be satisfied if the insured person proves to the satisfaction of the Authority in such manner as the Authority may require -

(i) that he became incapable of work immediately following employment in an employed contributor's employment and that he will normally rely upon such employment for his livelihood, whether alone or together with any other such employment; and

(ii) that such employment is one in respect of which he would normally be paid earnings of an amount not less than the current lower weekly earnings limit or of an amount at least equivalent to that

limit; or

(iii) that such employment is one in respect of which he would normally be paid earnings which, when aggregated with earnings in respect of any other employed contributor's employment upon which he will also normally rely for his livelihood, would be of an amount not less than the current lower weekly earnings limit or of an amount at least equivalent to that limit;

(b) if the said Condition II is not satisfied, it shall be deemed to be satisfied if the insured person proves to the satisfaction of the Authority in such manner as the Authority may require that he became incapable of work immediately following employment as a self-employed person and that he will normally rely upon such employment for his livelihood, whether alone or together with any other employment.

(3) In this regulation "week of incapacity" means a week in which, in relation to the person concerned, there are six days of incapacity and "day of incapacity" means a day of incapacity which -

- (a) was a day of incapacity for the purposes of sickness benefit, invalidity benefit or industrial injury benefit; or
- (b) would have been such a day as is mentioned in sub-paragraph (a) of this paragraph had he claimed sickness benefit, invalidity benefit, or industrial injury benefit within the prescribed time.

Conditions for the crediting of contributions for unemployment

14.(1) It shall be a condition of an insured person's right to be credited with a contribution for any week under regulation twelve of these regulations that he shall attend at the Authority's office or at such other place as the Authority may

direct on such working days in that week and at such times as the Authority may direct; and, if directed by the Authority to do so, he shall sign a register kept for the purpose at that office or other place, as the case may be.

(2) An insured person who, under this regulation, attends less frequently than on every working day, may on each attendance sign the register in respect of days on which the terms of the declaration set out in the register were satisfied in his case since his last attendance, as well as in respect of the actual day of attendance.

(3) The determining authority may in any particular case require an insured person, notwithstanding that he has signed the register in accordance with this regulation, to furnish further evidence that he was unemployed on all or any of the days in respect of which he has signed the register.

Conditions for the crediting of contributions for incapacity

15. It shall be a condition of an insured person's right to be credited with a contribution for any week under the provisions of regulation thirteen of these regulations that he shall furnish to the Authority a notice in writing of the grounds on which a contribution should be credited before the end of the benefit year immediately following the contribution year which includes the week in question or within such longer period as the Authority may in a particular case allow:

Provided that where in respect of any week a person has claimed sickness benefit, invalidity benefit or industrial injury benefit such claim shall be sufficient notice in respect of that week for the purposes of the said regulation thirteen.

Women who have been confined

16.(1) Subject to the provisions of these regulations and of the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, a woman shall be excepted from liability to pay a Class 2 or Class 3 contribution for the week in which she is confined and for each of the three following

weeks, and if one of the following conditions is satisfied a contribution shall be credited to her for that week as follows, that is to say :-

- (a) if not less than twenty-six reckonable Class 1 contributions have been paid by, or credited to, her in respect of the last complete contribution year before the benefit year which includes the date of the confinement, a Class 1 contribution;
- (b) if not less than twenty-six reckonable Class 1 or Class 2 contributions have been paid by, or credited to, her in respect of the last complete contribution year before the benefit year which includes the date of the confinement, a Class 2 contribution.

(2) It shall be a condition of a woman's right to be credited with a contribution for any week under the provisions of paragraph (1) of this regulation that she shall furnish to the Authority a notice in writing that she has been confined before the end of the benefit year immediately following the contribution year which includes the week in question or within such longer period as the Authority may in any particular case allow: Provided that where a woman has claimed maternity benefit such claim shall be sufficient notice for the purposes of this regulation.

(3) A woman who, but for the provisions of paragraph (1) of this regulation would be liable to pay a Class 2 or Class 3 contribution for any week and to whom a contribution is not to be credited for that week in accordance with those provisions may, if she so desires, pay for that week the contribution which, but for the said provisions, she would be liable to pay.

(4) Subject to the provisions of the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, a woman shall be further excepted from liability to pay a Class 2 or Class 3 contribution for any week in respect of which a maternity allowance is payable to her, and, whether or not

she is entitled to be so excepted from liability, a contribution shall be credited to her for that week as follows :-

- (a) if not less than twenty-six reckonable Class 1 contributions were paid by or credited to her in respect of the fifty-two weeks in respect of which the contribution conditions for the allowance (being either the relevant contribution conditions or those conditions as modified by regulations in their application to cases falling within subsection (7) of section twenty-eight of the Law) were required to have been satisfied, a Class 1 contribution;
- (b) in any other case, a Class 2 contribution.

#### PART V

##### COLLECTION OF CLASS 1 CONTRIBUTIONS

##### Issue of social insurance registration cards and allocation of social insurance registration numbers to employed persons, etc.

17.(1) A social insurance registration card (hereafter in these regulations referred to as a "registration card") shall be issued on behalf of the Authority to every person who was an employed person under the Law of 1964 immediately before the appointed day and a social insurance registration number (hereafter in these regulations referred to as a "registration number") shall be allocated on behalf of the Authority to every such person.

(2) Every person who becomes an employed person after the appointed day shall, not later than the expiration of the week in which he so becomes an employed person for the first time, apply to the Authority for a registration card and registration number and shall obtain the card and number from the Authority in such manner as the Authority may direct:

Provided that a person shall not be required to obtain a registration number under this paragraph if he has previously been allocated such a number under any other provision of these regulations.

(3) A registration card issued to any person under this regulation shall be in such form as the Authority may direct and shall be in one of the following forms, that is to say -

- (a) the form relating to employed persons who are liable to pay primary Class 1 contributions at the standard rate;
- (b) the form relating to employed persons who are liable to pay primary Class 1 contributions at the reduced rate; and
- (c) the form relating to employed persons who are not liable to pay primary Class 1 contributions;

whichever is appropriate to the case of that person.

(4) A registration card shall be issued by the Authority without charge and, when issued, shall remain the property of the Authority.

(5) An employed woman shall, on making an election under the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, not to be liable to pay a primary Class 1 contribution under section five of the Law, and upon cancelling such an election under those regulations -

- (a) return to the Authority the registration card appropriate to her case immediately before such election or cancellation, as the case may be;
- (b) apply to the Authority for a registration card in the form appropriate to her case following such election or cancellation, as the case may be;

and thereupon the registration card which she has applied for in accordance with this regulation shall be sent to her employer on behalf of the Authority.

(6) Every employer liable to pay Class 1 contributions in respect of an employed person shall -

- (a) as soon as may be after that person's entry into his employment; or
- (b) where that person is under school-leaving age, as soon as may be after he has attained that age;

obtain from that person the registration card issued to that person under these regulations; and it shall be the duty of that person to deliver his registration card, or to cause the same to be delivered, to his employer accordingly.

(7) The employer, on obtaining a registration card from or in respect of an employed person, shall become responsible for the custody of the card for so long as the employment by him of that person continues or until the card is required to be returned to the Authority under paragraph (5) of this regulation.

(8) An employed person shall be responsible for the custody of his registration card whenever it is not in the possession of the Authority or of his employer.

(9) An employed person who is employed concurrently in more than one employed contributor's employment shall, for the purpose of enabling him and his employer to comply with paragraph (6) of this regulation, obtain from the Authority a registration card in the form appropriate to his case for each of his employers.

Contribution schedules as respects employed persons

18.(1) Every employer shall obtain from the Authority a schedule (hereafter in these regulations referred to as a "contribution schedule") in respect of each contribution quarter in which earnings are paid by him to any employed person employed by him in an employed contributor's employment, such schedule to be in the form approved by the Authority in relation to employed persons paid weekly or in relation to employed persons paid monthly, whichever is the appropriate form in relation to the person employed by him.

(2) Every employer shall, within the fifteen days next following the expiration of each contribution quarter in which earnings are paid by him to any such employed person employed by him, deliver or send to the Authority's

office the contribution schedule for that quarter relating to that person containing such information as the Authority may require for determining the amount of the contributions payable in respect of that person.

(3) A contribution schedule shall be completed and signed by the employer or by any other person duly authorised by the employer in that behalf, and shall contain a declaration by the employer or such other person that to the best of his belief the information contained in the contribution schedule is true.

Payment of Class 1 contributions

19.(1) Where the earnings of an employed person paid in respect of an employed contributor's employment are paid weekly, his employer shall record on the appropriate contribution schedule for the contribution quarter in which those earnings are paid the Class 1 contribution payable in respect of those earnings and the amount of the earnings in respect of which that contribution is payable within the seven days next following the expiration of the week in which those earnings are paid.

(2) For the purposes of paragraph (1) of this regulation, as respects employed persons whose earnings are paid weekly -

- (a) the first contribution quarter of any contribution year which is not a leap year shall be taken to include the first day of April in that year;
- (b) the second contribution quarter of any such year shall be taken to include the first day of July in that year; and
- (c) the third contribution quarter of any contribution year which is a leap year shall be taken to include the thirtieth day of September in that year.

(3) Where the earnings of an employed person paid in respect of an employed contributor's employment are paid monthly, his employer shall record on the appropriate contribution schedule for the contribution quarter in which

those earnings are paid the Class 1 contribution payable in respect of those earnings and the amount of the earnings in respect of which that contribution is payable within the fifteen days next following the expiration of the month in which those earnings are paid.

(4) Subject to the provisions of the next following paragraph, an employer shall deliver or send to the Authority's office within the fifteen days next following the expiration of a contribution quarter a remittance for the contributions recorded as being payable on the appropriate contribution schedule for that quarter in accordance with the foregoing provisions of this regulation, and shall so deliver or send that remittance together with that contribution schedule.

(5) Any employer may, and every employer employing more than eighty persons in any employment (which in the case of each and every such person, is an employed contributor's employment) in any month shall, send to the Authority's office, within the fifteen days next following the expiration of that month, a remittance for the contributions recorded in accordance with the foregoing provisions of this regulation as having been paid in respect of the earnings of those persons paid in that month together with a statement in such form as the Authority shall determine and containing such particulars as the Authority shall direct.

Recovery of primary Class 1 contributions by employers from their employees

20. An employer shall be entitled to recover the primary Class 1 contribution payable by him in respect of any payment of earnings to an employed person employed by him by deducting from those earnings the amount of that contribution.

Alternative arrangements in certain cases for furnishing information to the Authority as to earnings and contributions

21.(1) Notwithstanding anything contained in regulation eighteen and regulation nineteen of these regulations, the Authority may, if it thinks fit, and subject to such terms and conditions as it may impose, approve any arrange-

ments whereby an employer shall --

- (a) maintain and furnish to the Authority, at times and in a manner other than those prescribed in the said regulation eighteen, records as to the earnings paid by him to and in respect of an employed person employed by him in an employed contributor's employment and as to the contributions paid in respect of the earnings so paid; and
- (b) remit to the Authority, otherwise than in accordance with the said regulation nineteen, the contributions recorded in pursuance of those arrangements as having been paid;

and in that event the said regulations shall not apply in relation to that employer for so long as those arrangements continue in force.

(2) Any contravention of, or failure to comply with, any requirement of arrangements approved by the Authority under paragraph (1) of this regulation by any person affected by those arrangements shall be deemed to be a contravention of or failure to comply with these regulations.

Employers' own records of earnings and contributions

22. Every employer shall maintain adequate records by way of wage sheets or otherwise of the dates and amounts of all earnings paid by him to and in respect of an employed person employed by him in an employed contributor's employment and of contributions deducted from such earnings, and such records shall be retained by him for a period of at least three years and shall be made available at all reasonable times during that period for inspection by an inspector under regulation twenty-four of these regulations.

Production and inspection of registration cards

23. The person for the time being responsible for the custody of a registration card in accordance with these regulations, or any person having in his possession or under his control any registration card issued in respect of an insured person, shall produce the card for inspection at any reasonable

time when required to do so by an inspector; and, if required to do so by an inspector, shall deliver the card to him.

Production and inspection of employer's records

24. An employer shall, when required to do so by an inspector at any reasonable time, produce for inspection at the employer's premises any contribution schedules and records by way of wage sheets or otherwise kept by him in connection with the calculation or payment of earnings paid to an employed person employed by him in an employed contributor's employment, or in connection with the deduction or calculation of contributions paid in respect of such earnings.

Replacement of lost or defaced registration card

25. Where the registration card of an insured person is destroyed or lost, or is defaced in any material particular, the insured person or, where he is for the time being an employed person, his employer, shall obtain a new registration card from the Authority as soon as may be.

Registration cards not to be assigned, defaced etc.

26.(1) No person shall assign or agree to assign any registration card, and any transfer or assignment of any registration card shall be void and of no effect.

(2) No person shall deface any registration card and no person shall destroy any registration card except where he is authorised to do so by or on behalf of the Authority.

Disposal of registration card on termination of employment, etc.

27.(1) Subject to the following provisions of this regulation, the employer of an insured person shall, on the termination of the employment by him of that person, forthwith return the registration card of that insured person to that person.

(2) Where the employment is terminated by the insured person without any notice or intimation to the employer, the registration card shall be returned to the insured person or, where this is impracticable, to the

Authority's office within three days of the termination of the employment.

(3) An insured person and an employer shall comply with any directions which may be given by or on behalf of the Authority as to the sending to the Authority's office or, in the case of an employer, as to the return to an insured person, of a registration card.

(4) On the death of an insured person, the employer, if the registration card of that person is then in his custody, or any other person having possession or thereafter obtaining possession of the insured person's registration card, shall forthwith deliver it to the Authority's office.

#### PART VI

##### COLLECTION OF CLASS 2 AND CLASS 3 CONTRIBUTIONS AND EXCEPTION OF CERTAIN PERSONS FROM LIABILITY TO PAY CLASS 3 CONTRIBUTIONS

###### Allocation of registration numbers to self-employed and non-employed persons

28.(1) The Authority shall allocate a registration number to every person who was liable or entitled to pay a contribution as a self-employed person or as a non-employed person under the Law of 1964 immediately before the appointed day.

(2) Every insured person who becomes liable or entitled to pay a contribution as a self-employed person or as a non-employed person for the first time on or after the appointed day as respects any week shall, if he has not previously been allocated such a number under these regulations, obtain such a number from the Authority before the expiration of that week.

###### Payment of Class 2 contributions

29.(1) Subject to the following provisions of this regulation, an insured person who is liable to pay a Class 2 contribution in respect of any week shall -

- (a) obtain from the Authority a Class 2 social insurance card in such form as the Authority shall direct (hereafter in these regulations referred to as a "Class 2 contribution card") for the contribution quarter which includes that week;
- (b) return his contribution card for that quarter, duly completed, to the Authority -
  - (i) within the fifteen days next following the expiration of that quarter together with a remittance for the Class 2 contributions payable by him in respect of any weeks in that quarter; or
  - (ii) at any time before the expiration of that quarter in any case where he is directed to do so by or on behalf of the Authority together with a remittance for the Class 2 contributions payable by him in respect of any weeks in that quarter up to and including the week in which he is so directed to return his card.

(2) The Authority may, in any case or class of case, extend the said period of fifteen days by a period not exceeding two months.

(3) An insured person who is liable to pay Class 2 contributions in respect of any weeks in any contribution quarter may remit the same to the Authority at such intervals less than a contribution quarter as may be agreed by the Authority, so, however, that no remittance in respect of such contributions shall be sent to the Authority in pursuance of this paragraph later than the fifteen days next following the expiration of that contribution quarter.

Payment of Class 3 contributions

30. The provisions of the last foregoing regulation shall have effect in relation to an insured person who is liable to pay a Class 3 contribution in all respects as if the references in that regulation to a Class 2 contribution, a Class 2 social insurance card and a Class 2 contribution card were substituted respectively by references to a Class 3 contribution, a Class 3 social insurance card and a Class 3 contribution card.

Replacement of lost or defaced contribution card

31. Where the Class 2 or Class 3 contribution card of an insured person in respect of any contribution quarter is destroyed or lost, or is defaced in any material particular, the insured person shall obtain a new Class 2 or Class 3 contribution card, as the case may be, in respect of that quarter from the Authority as soon as may be.

Contribution cards not to be assigned, defaced etc.

32.(1) No person shall assign or agree to assign any Class 2 or Class 3 contribution card, and any transfer or assignment of such a card shall be void and of no effect.

(2) No person shall deface any Class 2 or Class 3 contribution card and no person shall destroy any such card except where he is authorised to do so by or on behalf of the Authority.

Exception of employed persons under the age of eighteen from liability to pay Class 3 contributions under section nine of the Law

33. A Class 3 contribution shall not be payable by an employed person under section nine of the Law in respect of any week if he is under the age of eighteen or attains that age during that week.

Exception of insured persons over the age of sixty from liability to pay Class 3 contributions

34.(1) Class 3 contributions shall not be payable by an insured person who has attained the age of sixty if he has elected not to pay such contributions in such manner as the Authority may direct.

(2) An election made by an insured person in accordance with paragraph (1) of this regulation shall have effect from the date on which the election

was so made and shall cease to have effect at the expiration of the week in which he gives to the Authority, in such manner as the Authority may direct, notice of the cancellation of the election so made by him.

## PART VII

### MISCELLANEOUS PROVISIONS RELATING TO CONTRIBUTIONS

#### Starting credits for the purposes of unemployment benefit, sickness benefit, invalidity benefit and maternity allowance

35. For the purposes of unemployment benefit, sickness benefit, invalidity benefit and maternity allowance, a person who became an insured person before he attained the age of eighteen years shall be entitled to be credited with a Class 1 contribution in respect of any week in the period commencing with the week in which he became an insured person and ending immediately before the week in which he attained that age:

Provided that a person shall not be entitled to be credited with a Class 1 contribution under this regulation for any week in respect of which -

- (a) a reckonable Class 1 contribution has been paid by him;
- (b) a Class 1 contribution has been credited to him under any other regulation.

#### Starting credits for the purposes of old age pension, widow's benefit and death grant

36.(1) Subject to this regulation and regulation fourteen of the Social Insurance (Benefits)(Miscellaneous Provisions)(Guernsey) Regulations, 1978, for the purposes of an old age pension, widow's benefit and death grant, a person who became an insured person before he attained the age of eighteen years shall be entitled to be credited with a Class 3 contribution in respect of any week in the period -

- (a) where the date of his entry into insurance occurred before the end of the contribution year in which he attained the age of sixteen years, commencing with the beginning of that year;
- (b) in any other case, commencing on the date of his entry into insurance;

and ending immediately before the week in which he attained the age of eighteen or, where he died before attaining the age of eighteen, before the week in which he died.

- (2) A person shall not be entitled to be credited with a Class 3 contri-

bution under this regulation -

- (a) for the purposes of an old age pension, widow's benefit and death grant, for any week in respect of which -
  - (i) a reckonable contribution of any class has been paid by him; or
  - (ii) a contribution of any class has been credited to him under any other regulation for any purpose which includes entitlement to any such benefit;
- (b) for the purposes of death grant -
  - (i) if he attained the age of eighteen before the seventh day of June, nineteen hundred and seventy-one; or
  - (ii) in respect of any contribution week before the first day of January, nineteen hundred and seventy-one.

Pre-entry credits for the purposes of unemployment benefit, sickness benefit and invalidity benefit

37.(1) For the purposes of unemployment benefit, sickness benefit and invalidity benefit, a person shall be entitled to be credited with a Class 1 contribution in respect of any week in the period commencing with the beginning of the last complete contribution year preceding that in which he became an insured person and ending immediately before the week in which he became an insured person.

(2) Contributions credited in respect of a person in accordance with paragraph (1) of this regulation shall not be taken into account for the purpose of the Conditions mentioned in the Second Schedule to these regulations, unless -

- (a) in the case of Condition I, twenty-six reckonable Class 1 contributions have been paid in respect of him since his entry into insurance; or
- (b) in the case of Condition II, twenty-six reckonable Class 1 or Class 2 contributions have been so paid since such entry.

Exception from liability in respect of periods of full-time education or training

38.(1) In this regulation and the next following regulation -

- (a) "education" means full-time education at a recognised educational establishment, that is to say, an establishment recognised by the Authority as being, or as comparable to, a university, college or school;
- (b) "training" means full-time training at a course approved by the Authority.

(2) The provisions of the next following paragraph of this regulation shall have effect in relation to any person who has not attained the age of eighteen as if any week in a period not exceeding thirteen weeks from and including the week in which the termination of education or training occurs and ending immediately before the week in which he first becomes an employed or self-employed person or the week in which he attains the age of eighteen, whichever first occurs, were a week of education or training, as the case may be.

(3) For any week of education or training a person -

- (a) shall be excepted from liability to pay a Class 3 contribution; and
- (b) may, if he so desires and is not entitled to be credited with a reckonable contribution for that week under regulation thirty-six of these regulations, pay a Class 3 contribution, and payment thereof may be made at any time before the end of the sixth contribution year following the contribution year in which the education or training terminated.

Credits on termination of full-time education or training

39.(1) For the purposes of unemployment benefit, sickness benefit and invalidity benefit, a person who has undergone a course of education or training during any part of the contribution year immediately preceding the benefit year which includes the period for which benefit is claimed shall be entitled to be credited with a Class 1 contribution for any week of education or training in that year if that course has terminated:

Provided that this regulation shall not apply where the education or training

commenced after he had attained the age of twenty.

(2) For the purposes of regulation twelve and regulation thirteen of these regulations, where a person has in any benefit year made a claim for unemployment benefit, sickness benefit or invalidity benefit and such claim has been allowed by reason of his having been credited with contributions under paragraph (1) of this regulation, he shall be deemed to have satisfied Condition I of the Second Schedule to these regulations in respect of any week in that benefit year other than a week commencing before the first day in that year for which he made such claim.

Student's registration card

40.(1) The provisions of this regulation shall apply to an insured person who is classified as a non-employed person by virtue of paragraph 10 of the First Schedule to the Social Insurance (Classification)(Guernsey) Regulations, 1978.

(2) A social insurance registration card (hereafter in this regulation referred to as a "student's registration card") shall be issued on behalf of the Authority to every insured person to whom this regulation applies on the appointed day and a registration number shall be allocated on behalf of the Authority to every such person.

(3) An insured person to whom this regulation applies, not being a person of the description referred to in the last foregoing paragraph, shall, not later than the expiration of the week in which he enters for the first time after the appointed day into employment which would be employed contributor's employment in his case but for the provisions of paragraph 10 of the First Schedule to the Social Insurance (Classification)(Guernsey) Regulations, 1978, apply to the Authority for a student's registration card and a registration number and shall obtain the card and number from the Authority in such manner as the Authority may direct: Provided that a person shall not be required to obtain a registration number under this paragraph if he has previously been allocated such a number under any other provision of these regulations.

(4) A student's registration card shall be in such form as the Authority may direct, shall be issued by the Authority without charge and, when issued, shall remain the property of the Authority.

(5) An insured person to whom this regulation applies and to whom a registration card has been issued under any provision of these regulations, other than this regulation, shall return that card to the Authority before he became a person to whom this regulation applies.

(6) An insured person to whom a student's registration card has been issued under this regulation shall return the card to the Authority on attaining the age of eighteen or on ceasing to be in full-time education at a recognised educational establishment, whichever is the earlier.

(7) Every employer of an insured person to whom this regulation applies shall, as soon as may be after that person's entry into employment, obtain from that person the student's registration card issued to that person under this regulation; and it shall be the duty of that person to deliver his student's registration card, or to cause the same to be delivered, to his employer accordingly.

(8) The employer, on obtaining a student's registration card from an insured person to whom this regulation applies, shall become responsible for the custody of the card for so long as the employment by him of that person continues or until the card is required to be returned to the Authority under paragraph (6) of this regulation.

(9) An insured person to whom this regulation applies shall be responsible for the custody of his student's registration card whenever it is not in the possession of the Authority or of his employer.

(10) An insured person to whom this regulation applies who is employed concurrently in more than one employment which would be employed contributor's employments in his case but for the provisions of paragraph 10 of the First Schedule to the Social Insurance (Classification)(Guernsey) Regulations, 1978, shall, for the purpose of enabling him and his employers to comply with paragraph (7) of this regulation, obtain from the Authority a student's registration card for each of his employers.

(11) The provisions of regulation twenty-three, regulation twenty-five and regulation twenty-six of these regulations shall apply in relation to a student's registration card as they apply in relation to a registration card.

Small income exceptions

41.(1) An insured person who is not in receipt (or is deemed in accordance with paragraph (10) of this regulation not to be in receipt) of an annual income which exceeds an amount equal to the product of the current lower weekly earnings limit and fifty-two and, for that reason, desires to be excepted under this regulation from liability to pay Class 3 contributions shall make application to the Authority for that purpose and, if the application is granted, a certificate (hereafter in these regulations referred to as a "certificate of exception") shall be issued to him by or on behalf of the Authority.

(2) An insured person shall be excepted from liability to pay a Class 3 contribution for any week during the whole of which there is in force a certificate of exception.

(3) Any such application and certificate of exception shall be in such form as may for the time being be approved by the Authority.

(4) A person making such an application shall furnish to the Authority such information and evidence relating to his income as the Authority may require; and a person in respect of whom a certificate of exception has been issued shall so furnish any such information and evidence as the Authority may require from time to time.

(5) A certificate of exception shall be in force for such period as may be specified in the certificate, subject to the qualification that if any condition attached to the grant, or continuation in force, of the certificate ceases to be, or is not, fulfilled while the certificate is in force, the certificate shall cease to be in force as from the date of such cessation or non-fulfillment, and the holder shall forthwith notify the Authority to that effect.

(6) A person to whom a certificate of exception is issued may give notice to the Authority at any time while it is in force that he desires the certificate to be cancelled, and, if such notice is so given, the certificate shall cease to be in force from such date as the Authority may determine.

(7) The holder of a certificate of exception shall, when called upon to do so by or on behalf of the Authority, produce such certificate for inspection.

(8) Nothing in these regulations shall preclude a person from receiving benefit, while a certificate of exception is in force, by virtue of reckonable contributions paid by or credited to him in respect of any period before the day on which the certificate commenced to be in force.

(9) ~~Any contribution credited to a person by virtue of these regulations in respect of the period during which a certificate of exception is in force shall be taken into account only for the purposes of unemployment benefit, sickness benefit or invalidity benefit in respect of periods occurring after the certificate has ceased to be in force.~~

(10) Where an applicant for a certificate of exception is in receipt of an annual income which exceeds the amount referred to in paragraph (1) of this regulation by reason only of the inclusion therein of any one or more of the following items, he shall be deemed for the purposes of this regulation not to be in receipt of an income exceeding that amount :-

- (a) any sum received under either the Supplementary Benefit (Guernsey) Law, 1971, or the Public Assistance Law, 1937;
- (b) any sum received on account of an allowance under the Family Allowances (Guernsey) Law, 1950 or under the Supplementary Family Allowances (Guernsey) Law, 1976;
- (c) any sum received by way of guardian's allowance or child's special allowance under the Law;

- (d) any payment of sick pay received from a friendly society or trade union;
- (e) any other sum which in the opinion of the Authority should be disregarded.

(11) Where an applicant for a certificate of exception is in receipt of an annual income which, after the deduction therefrom of such, if any, of the items specified in the last foregoing paragraph as are included therein, exceeds the amount referred to in paragraph (1) of this regulation by an amount no greater than the amount of the contributions which he would be liable to pay in a year if he were not excepted, he shall be deemed for the purposes of this regulation not to be in receipt of an income exceeding the amount referred to in that paragraph.

(12) An insured person who has been granted a certificate of exception may, if he so desires, pay a Class 3 contribution for any week during the whole of which the certificate is in force.

(13) Notwithstanding anything contained in any other regulation, contributions shall not be credited to a person in respect of whom a certificate of exception has been granted while the certificate remains in force.

Payment of Class 3 contributions by persons excepted from liability to pay contributions on account of unemployment or incapacity for work

42. Where an insured person is excepted from liability to pay a contribution for any week under the provisions of regulation twelve or of regulation thirteen of these regulations he may, for any such week, pay a Class 3 contribution.

Liability to pay contributions by or in respect of any insured person on his attaining pensionable age

43. Where an insured person has attained pensionable age, then -

- (a) for the purpose of determining whether a Class 1 contribution is payable by or in respect of him, he shall be treated -
  - (i) in the case where his earnings are paid weekly, as not having attained that age

until the end of the week which includes  
the day on which he attained that age;

- (ii) in the case where his earnings are paid  
monthly, as not having attained that age  
until the end of the month which includes  
that day;

- (b) for the purpose of determining whether a Class 2 or Class  
3 contribution is payable by him, he shall be treated as  
not having attained that age until the end of the week  
which includes the day on which he attained that age.

Exception from liability in respect of periods of imprisonment or detention in  
legal custody

44.(1) An insured person shall be excepted from liability to pay a Class  
2 or Class 3 contribution for any week throughout the whole of which he is  
undergoing imprisonment or detention in legal custody.

(2) An insured person who is excepted from liability to pay a Class 2  
or Class 3 contribution under the provisions of paragraph (1) of this  
regulation for any week of imprisonment or detention in legal custody may pay  
therefor, at any time before the end of the sixth contribution year following  
the contribution year in which the period of imprisonment or detention in  
legal custody terminated, a Class 3 contribution or alternatively, if immediately  
before the commencement of that period he was liable to pay a Class 2 contri-  
bution, a Class 2 contribution in accordance with the provisions of  
subsection (2) of section six of the Law irrespective of whether or not he was  
so liable to pay a Class 2 contribution at a reduced rate in pursuance of  
subsection (3) of that section.

Disposal of contributions improperly paid

45. Where contributions are paid which are of the wrong class or at the  
wrong rate, the Authority may treat them as paid on account of the contributions  
properly payable.

Return of contributions paid in error

46.(1) Subject to the provisions of the last foregoing regulation and of this regulation, any contributions paid by a person or his employer (if any) under the erroneous belief that the contributions were payable by, or in respect or on behalf of that person under the provisions of the Law shall be returned by the Authority to that person or his employer, as the case may require, if application to that effect is made in writing to the Authority within the appropriate time specified in paragraph (4) of this regulation.

(2) In calculating the amount of any repayment to be made under this regulation to such a person or an employer, there shall be deducted -

- (a) in the case of secondary Class 1 contributions and contributions as an insured person, the amount of any contributions paid under the said erroneous belief which have under the provisions of the last foregoing regulation been treated as paid on account of other contributions;
- (b) in the case of contributions as an insured person, the amount, if any, paid to that person (and to any other person on the basis of that erroneous belief) by way of benefit which would not have been paid had the contributions (in respect of which an application for their return is duly made in accordance with paragraph (4) of this regulation) not been paid in the first instance; and
- (c) the amount of any other contributions properly payable by the employer or the insured person, as the case may be, and which have not been paid at the due date.

(3) Contributions erroneously paid by an employer on behalf of any person and not recovered from that person may be repaid to the employer instead

of to that person, but if so recovered may be repaid to that person, or, with his consent in writing, to his employer.

(4) A person desiring to apply for the return of any contribution paid under the said erroneous belief shall make the application in such form and in such manner as the Authority may from time to time determine, and -

- (a) if the contribution was paid at the due date, within two years from the date on which that contribution was paid; or
- (b) if the contribution was paid at a later date than the due date, within two years from the due date or within twelve months from the date of actual payment of the contribution, whichever period ends later;

so, however, that the Authority may, in any particular case, allow such application to be made at a later date.

Treatment for the purpose of any benefit of contributions which persons are entitled, but not liable, to pay

47.(1) Subject to the provisions of the next following paragraph, the provisions of regulations fifty-two to fifty-six of these regulations shall apply to contributions which a person is entitled, but not liable, to pay as if each contribution were due to be paid on the date on which it would be required to be paid to the Authority if he had been liable to pay the same.

(2) For the purpose of any right to widow's benefit, old age pension or child's special allowance, a contribution which a person is entitled, but not liable, to pay in accordance with the provisions of paragraph (3) of regulation thirty-eight or of regulation forty-four of these regulations, or of regulation four of the Social Insurance (Residence and Persons Abroad) (Guernsey) Regulations, 1978 (which regulation contains special provisions for payment of contributions in respect of periods abroad) shall, if it is paid before the relevant time and within the period within which it may be paid

under any of the said provisions, be treated as paid on the due date.

(3) In the last foregoing paragraph, "the relevant time" has the same meaning as in sub-paragraph (2) of paragraph 4 of the First Schedule to the Law.

Payments after death

48. If a person dies, any contributions which, immediately before his death, he was entitled, but not liable, to pay, may be paid notwithstanding his death, subject, however, to the same provisions with respect to the time for payment as were applicable to that person.

Succession to a business

49. Where there has been a change of employer from whom an employed person receives earnings in respect of any employed contributor's employment, the employer after the change shall be liable to do anything which the employer before the change would have been liable to do under those regulations had the change not taken place.

Insured persons returning to Guernsey

50. An insured person whose liability to pay contributions has ceased by reason of his absence from Guernsey shall, on returning to Guernsey, attend at the Authority's office for the purpose of the determination of his liability to pay contributions of any class following such absence.

PART VIII

LATE PAID AND UNPAID CONTRIBUTIONS

Treatment for the purpose of any benefit of late paid or unpaid contributions without consent, connivance or negligence of the employed person

51.(1) Where a primary Class 1 contribution which is payable by an employer on behalf of an insured person -

- (a) is paid after the due date in respect of earnings above the relevant lower earnings limit; or
- (b) is not paid and the Authority is satisfied that the earnings in respect of which that contribution

is payable would normally have been above the relevant lower earnings limit; and

the delay or failure in making payment thereof is shown to the satisfaction of the Authority not to have been with the consent or connivance of, or attributable to any negligence on the part of the insured person, the contribution shall, for the purpose of any right to benefit, be treated as paid on the date due.

(2) The following provisions of these regulations shall, in their application to a primary Class 1 contribution payable by an employer on behalf of an insured person, have effect subject to the provisions of this regulation.

Treatment for the purpose of any benefit of contributions paid late through ignorance or error

52. In the case of a contribution paid by or in respect of an insured person after the due date, where -

- (a) the contribution is paid after the time when it would, under the following provisions of this Part of these regulations, have been treated as paid for the purposes of the right to a benefit; and
- (b) the failure to pay the contribution before that time is shown to the satisfaction of the Authority to be attributable to ignorance or error on the part of the insured person or the person making the payment and that that ignorance or error was not due to any failure on the part of such person to exercise due care and diligence;

the Authority may direct that for the purpose of the following provisions of this Part of these regulations the contribution shall be treated as paid on such earlier day as it may consider appropriate in the circumstances, and those provisions shall have effect subject to any such direction.

Treatment for the purpose of unemployment benefit, sickness benefit or invalidity benefit of late paid contributions

53.(1) For the purpose of any right to unemployment benefit, sickness

benefit or invalidity benefit, a contribution paid after the due date shall, in determining whether the relevant contribution conditions are satisfied as respects the number of reckonable contributions paid in respect of the period between entry into insurance and the day for which the benefit is claimed, be treated -

- (a) for the purpose of the right to any such benefit in respect of any day before the date on which payment of the contribution is made, as not paid; and
- (b) for the purpose of the right to any such benefit in respect of any other day, as paid on the date on which payment of the contribution is made.

(2) For the purpose aforesaid, in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the number of reckonable contributions paid or credited in respect of the last complete contribution year before the beginning of the benefit year which includes the day for which unemployment benefit, sickness benefit or invalidity benefit is claimed, a contribution paid after the due date shall be treated -

- (a) if paid before the beginning of the said benefit year, as paid on the due date;
- (b) if paid during the said benefit year, as not paid in relation to the right to either of the said benefits in respect of any day before the expiry of a period of seventy days (including Sundays) from and including the date on which payment of that contribution is made and as paid at the expiry of that period in relation to the right to either of the said benefits in respect of any other day;
- (c) if paid after the end of the said benefit year, as not paid.

Treatment for the purpose of maternity benefit of late paid contributions

54.(1) For the purpose of any right to maternity allowance, a contribution paid after the due date shall be treated -

- (a) if paid before the expiry of the maternity allowance period or the period of four weeks after the date on which the claim for an allowance is made (whichever period ends later), as paid on the due date;
- (b) if paid after the expiry of whichever of the said periods ends later, as not paid;

(2) For the purposes of paragraph (1) of this regulation, "the maternity allowance period" means the period mentioned in subsection (2) of section twenty-eight of the Law or, in a case in relation to which that subsection is modified in accordance with regulations made under subsection (6) of the said section, the period mentioned in the said subsection (2), as so modified.

(3) For the purpose of any right to a maternity grant, a contribution paid after the due date shall be treated -

- (a) if paid before the expiry of the period of three months after the date of confinement, as paid on the due date;
- (b) if paid after the expiry of the said period of three months, as not paid.

Treatment for the purpose of widow's benefit, old age pension or child's special allowance of late paid contributions

55.(1) For the purpose of any right to widow's benefit, old age pension or child's special allowance, a contribution paid after the due date and before the relevant time shall be treated -

- (a) if paid before the end of the sixth contribution year following the contribution year which includes the due date for that contribution, as paid on the due date;

(b) if paid at any other time, as not paid.

(2) For the purpose aforesaid, a contribution paid after the due date and after the relevant time shall, if -

(a) the due date occurs -

(i) in the contribution year which includes that time; or

(ii) in the contribution year immediately preceding that year; and

(b) the contribution is paid before the end of the period of one year from the relevant time;

be treated as paid on the due date and any other contribution paid after the due date and after the relevant time shall be treated as not paid.

(3) In this regulation "relevant time" has the same meaning as in sub-paragraph (2) of paragraph 4 of the First Schedule to the Law.

Treatment for the purpose of death grant of late paid contributions

56.(1) For the purpose of any right to a death grant, a contribution paid after the due date shall, subject to the provisions of the next following paragraph, be treated as not paid if -

(a) the grant is claimed in respect of the death of the relevant person and the contribution is paid after the date of that death;

(b) the grant is claimed in respect of the death of a person dying during the lifetime of the relevant person and the contribution is paid after the date of such death;

(c) the relevant person has predeceased the person in respect of whose death the grant is claimed and the contribution (not being a contribution which by virtue of paragraph (2) of the last foregoing regulation has been treated as paid on the due date for the purpose of a claim for

widow's benefit, old age pension or a child's special allowance) is paid after the date of the death of the relevant person;

and in any other case shall, subject as aforesaid, be treated as paid on the due date.

(2) For the purpose aforesaid and notwithstanding the provisions of paragraph (1) of this regulation, in determining whether the relevant contribution conditions are satisfied in whole or in part as respects the yearly average of reckonable contributions paid or credited to any person -

- (a) a contribution paid after the due date and before the relevant time shall be treated -
  - (i) if paid before the end of the sixth contribution year following the contribution year which includes the due date for that contribution, as paid on the due date;
  - (ii) if paid at any other time, as not paid;
- (b) a contribution paid after the due date and after the relevant time shall, if the due date occurs in the contribution year immediately preceding the contribution year which includes the relevant time, be treated as paid on the due date.

(3) In this regulation, "the relevant person" and "relevant time" have the same meanings as in sub-paragraph (3) of paragraph 5 of the First Schedule to the Law.

#### PART IX

#### RECKONABLE CONTRIBUTIONS

##### Conversion of contributions into reckonable contributions

57. Subject to the provisions of regulation sixty-five of these regulations, for the purposes of establishing the entitlement of any person

to any benefit -

- (a) contributions paid by any insured person -
  - (i) shall be converted into reckonable contributions which shall be treated as having been paid by that insured person; or
  - (ii) shall be disregarded; and
- (b) contributions credited to any insured person shall be converted into reckonable contributions which shall be treated as having been credited to that person;

in accordance with the following provisions of this Part of these regulations.

Conversion of primary Class 1 contributions paid in respect of earnings above the same current relevant lower earnings limit

58.(1) The lower weekly earnings limit as respects the contribution year commencing on the appointed day shall be twenty pounds, and the lower monthly earnings limit as respects that year shall be eighty-six pounds sixty-seven pence.

(2) Subject to the following provisions of this regulation, a primary Class 1 contribution in respect of the weekly earnings of an insured person paid in any week in respect of any one employed contributor's employment, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as one Class 1 reckonable contribution paid by that person in respect of that week.

(3) Where, in respect of any employed contributor's employment in respect of which earnings are normally paid weekly except in the week in which an insured person commences such employment, earnings are not paid to an insured person in the week in which he commenced such employment, the primary Class 1 contribution in respect of the weekly earnings of that person paid in the week next following the week in which he commenced such employment, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as two Class 1 reckonable contributions

paid by that person, one in respect of the week in which he commenced such employment and the other in respect of the week next following that week.

(4) Where an insured person has been excepted from liability to pay a contribution as an employed person under the Law of 1964 by virtue of the Social Insurance (Contributions)(Amendment)(Guernsey) Regulations, 1978, in respect of any employed contributor's employment, the primary Class 1 contribution in respect of the weekly earnings of that person in respect of that employment paid in the week commencing on the appointed day, where those earnings are not less than the current lower weekly earnings limit, shall be reckoned as two Class 1 reckonable contributions paid by that person, one in respect of that week and the other in respect of the week next preceding that week.

(5) A primary Class 1 contribution in respect of the monthly earnings of an insured person paid in any month falling within a contribution year which is not a leap year and in respect of any one employed contributor's employment, where those earnings are not less than the current lower monthly earnings limit, shall, in the case of such a month as is specified in the first column of Table I contained in the Third Schedule to these regulations, be reckoned as the number of Class 1 reckonable contributions specified in the second column of that Table in relation to that month, and such contributions so specified shall be treated as having been paid by that person in respect of the weeks specified in the third column of that Table in relation to that month (one such contribution as respects each such week).

(6) A primary Class 1 contribution in respect of the monthly earnings of an insured person paid in any month falling within a contribution year which is a leap year and in respect of any one employed contributor's employment, where those earnings are not less than the current lower monthly earnings limit, shall, in the case of such a month as is specified in the first column of Table II contained in the Third Schedule to these regulations be reckoned as the number of Class 1 reckonable contributions specified in the second column of that Table in relation to that month and such contributions so specified shall be treated as having been paid by that person in respect of

the weeks specified in the third column of that Table in relation to that month (one such contribution as respects each such week).

(7) A primary Class 1 contribution in respect of the weekly or monthly earnings of an insured person who is under the age of eighteen in respect of any full-time employed contributor's employment shall, notwithstanding that those earnings are below the current relevant lower earnings limit, be treated for the purposes of this Part of these regulations as if those earnings were above that limit:

Provided that this paragraph shall not apply in any case where the provisions of regulation fifty-nine or regulation sixty of these regulations apply.

(8) For the purposes of the last foregoing paragraph, an insured person shall be treated -

- (a) in the case where his earnings are paid weekly, as not having attained the age of eighteen until the end of the week which includes the day on which he attained that age;
- (b) in the case where his earnings are paid monthly, as not having attained that age until the end of the month which includes that day.

Conversion of primary Class 1 contributions paid in respect of earnings below the same current lower earnings limit

59.(1) Two or more primary Class 1 contributions in respect of the weekly earnings of an insured person paid in any week in respect of two or more employed contributor's employments shall be reckoned as one Class 1 reckonable contribution paid by that person in respect of that week if -

- (a) the earnings in respect of such employment are less than the current lower weekly earnings limit; and
- (b) the aggregate of those earnings is not less than that limit.

(2) Where two or more primary Class 1 contributions are paid in respect of the monthly earnings of an insured person paid in any month in respect of

two or more employed contributor's employments and -

- (a) the earnings in respect of each and every such employment are less than the current lower monthly earnings limit; and
- (b) the aggregate of those earnings is not less than that limit,

then such contributions shall be reckoned as Class 1 reckonable contributions in accordance with paragraph (5) or paragraph (6) of the last foregoing regulation, as the case may require.

Conversion of primary Class 1 contributions paid in respect of earnings below different current lower earnings limits

60. Where one or more primary Class 1 contributions are paid in respect of the weekly earnings of an insured person paid in any month and one or more primary Class 1 contributions are paid in respect of the monthly earnings of that person paid in that month and -

- (a) the earnings in respect of each employed contributor's employment in respect of which those contributions are paid are less than the current relevant lower earnings limit; and
- (b) the aggregate of those earnings is not less than the current lower monthly earnings limit;

then such contributions shall be reckoned as Class 1 reckonable contributions in accordance with paragraph (5) or paragraph (6) of regulation fifty-eight of these regulations, as the case may require.

Conversion of Class 2 paid contributions

61. Every Class 2 contribution paid in respect of any week shall be reckoned as one Class 2 reckonable contribution paid in respect of that week.

Conversion of Class 3 paid contributions

62. Every Class 3 contribution paid in respect of any week shall be reckoned as one Class 3 reckonable contribution paid in respect of that week.

Conversion of contributions credited to an insured person

63. Every Class 1, Class 2 and Class 3 contribution credited to any insured person in respect of any week shall be reckoned respectively as one Class 1, Class 2 and Class 3 reckonable contribution credited to that person in respect of that week.

Class 1 contributions to be disregarded in certain cases

64. Any Class 1 contribution which is not taken into account for the purposes of regulations fifty-seven, fifty-eight and fifty-nine of these regulations shall be disregarded.

Disregard of reckonable contributions in certain cases

65.(1) For the purpose of establishing the entitlement of any person to any benefit -

- (a) where more than one reckonable contribution is treated as having been paid by an insured person in respect of any week, account shall only be taken of one such contribution;
- (b) where more than one reckonable contribution is treated as having been credited to an insured person in respect of any week, account shall only be taken of one such contribution;
- (c) where a reckonable contribution is treated as having been paid by an insured person in respect of any week and a reckonable contribution is treated as having been credited to that person in respect of that week, account shall only be taken of the reckonable contribution treated as having been so paid, unless that contribution, in relation to that benefit, is not a contribution of the appropriate class.

(2) For the purposes of this regulation, Class 3 contributions shall be disregarded before Class 2 contributions and Class 2 contributions shall be disregarded before Class 1 contributions.

(3) Where a person enters into insurance during any month and pays a primary Class 1 contribution in respect of monthly earnings paid in that month, no Class 1 contribution shall be reckoned under this Part of these regulations as having been paid in respect of any week preceding the week which includes the day on which he entered into insurance.

Married Women and Widows

66. The provisions of this Part of these regulations shall not apply in relation to primary Class 1 contributions paid at the reduced rate under and in accordance with the Social Insurance (Married Women and Widows) (Guernsey) Regulations, 1978, by women who are or have been married.

PART X

TRANSITIONAL PROVISIONS

Provisions relating to earnings paid on or after the appointed day in respect of employment before that day

67.(1) Subject to paragraph (2) of this regulation, where earnings are paid on or after the appointed day to or for the benefit of an insured person in respect of employment during a period before that day which would, if the Law had been in force before that day, have been employed contributor's employment, those earnings shall be treated for the purposes of the provisions of the Law and of any regulations made thereunder relating to liability for, assessment, payment, collection and recovery of contributions under the Law as if the employment in question had occurred on or after the appointed day.

(2) Paragraph (1) of this regulation shall not apply in relation to any employment which terminated before the appointed day.

Conversion of contributions paid or treated as paid under the Law of 1964 etc into reckonable contributions

68.(1) Subject to the provisions of this Part of these regulations, for the purpose of determining the entitlement of any person to any benefit or to

be excepted from liability to pay any contributions or to be credited with any contributions -

- (a) a contribution under the Law of 1964 of any description set out in the first column of the Fourth Schedule to these regulations shall be treated as a reckonable contribution of the description set out in the second column of that Schedule against that description of contribution under the Law of 1964 in the first column of that Schedule;
- (b) a contribution under the Law of 1964 treated under that Law as equivalent to a contribution of any description set out in the first column of the said Schedule shall be treated as equivalent to a reckonable contribution of the description set out in the second column of that Schedule against that description of contribution under the Law of 1964 in the first column of that Schedule; and
- (c) a contribution under the Contributory Pensions (Guernsey) Laws, 1935 to 1962, treated as having been actually paid by any person under the Law of 1964 by virtue of any regulations made under that Law shall be treated as a reckonable Class 3 contribution paid by that person;

and references in the Law and in any regulations made thereunder to a reckonable contribution of any class or to the equivalent of a reckonable contribution of any class shall be construed accordingly.

- (2) The provisions of paragraph (1) of this regulation shall not apply -
  - (a) to contributions under the Law of 1964 which have been paid at the reduced rate from time to time in force

under that Law, that is to say the rate of contribution under the Law of 1964 from time to time applicable in the case of a woman who had elected under that Law not to pay such a contribution at a rate in accordance with paragraph (a) of subsection (2) of section two of that Law; or

- (b) to a contribution credited under the provisions of -
  - (i) regulation four of the Social Insurance (New Entrants) (Transitional) (Guernsey) Regulations, 1964;
  - (ii) regulation seven of the Social Insurance (Pensions, Existing Contributions) (Transitional) (Guernsey) Regulations, 1964.

(3) For the said purposes, a contribution under the Law of 1964 or its equivalent paid by or credited to any person in respect of any contribution week within the meaning of that Law shall be treated as a reckonable contribution or its equivalent in accordance with the foregoing provisions of this regulation paid by or credited to that person in respect of that week as if that week were a contribution week within the meaning of the Law, and references in the Law and in any regulations made thereunder to a contribution week shall be construed accordingly.

Modification of regulation twelve of these regulations and of the Second Schedule to these regulations in relation to a former contributor

69. Regulation twelve of these regulations and the Second Schedule to these regulations shall have effect in relation to a former contributor, as follows, that is to say -

- (a) as respects any week of unemployment (within the meaning of that regulation) falling within the period beginning on the appointed day and ending on the thirtieth day of June, nineteen hundred and seventy-nine, and within any transitional benefit year appropriate to that contributor -

- (i) as if the reference in Condition I contained in the said Schedule to the benefit year which includes the relevant week were a reference to the transitional benefit year which includes that week; and
  - (ii) as if the reference in that Condition to the contribution year were a reference to the contribution year under the Law of 1964 specified in the second column of the First Schedule to these regulations against the reference to that transitional benefit year in the first column of that Schedule;
- (b) as respects any week of unemployment as aforesaid falling within the period beginning on the first day of July, nineteen hundred and seventy-nine, and ending on the thirtieth day of June, nineteen hundred and eighty, as if the references in that Condition to the contribution year were a reference to the transitional contribution year.

Modification of regulation thirteen of these regulations and of the Second Schedule to these regulations in relation to former contributors

70. Regulation thirteen of these regulations and the Second Schedule to these regulations shall have effect in relation to a former contributor as follows, that is to say -

- (a) as respects any week of incapacity (within the meaning of that regulation), falling within the period beginning on the appointed day and ending on the thirtieth day of June, nineteen hundred and seventy-nine, and within any transitional benefit year appropriate to that contributor -
  - (i) as if the references in Condition I and Condition II contained in the said

Schedule to the benefit year which includes the relevant week were a reference to the transitional benefit year which includes that week; and

(ii) as if the references in those Conditions to the contribution year were a reference to the contribution year under the Law of 1964 specified in the second column of the First Schedule to these regulations against the reference to that transitional benefit year in the first column of that Schedule;

(b) as respects any week of incapacity as aforesaid falling within the period beginning on the first day of July, nineteen hundred and seventy-nine, and ending on the thirtieth day of June, nineteen hundred and eighty, as if the references in those Conditions to the contribution year were a reference to the transitional contribution year.

Modification of regulation sixteen of these regulations in relation to former contributors

71. Regulation sixteen of these regulations shall have effect in relation to a former contributor as follows, that is to say -

(a) where the week in which she is confined falls within the period commencing on the eleventh day of December, nineteen hundred and seventy-eight, and ending on the thirtieth day of June, nineteen hundred and seventy-nine, as if, as respects any week falling within the period commencing on the appointed day and ending on the said thirtieth day of June -

- (i) the references in paragraph (1) of that regulation to the benefit year which includes the date of the confinement were a reference to any transitional benefit year appropriate to that contribution which includes the date of the confinement; and
  - (ii) the references in that paragraph to the last complete contribution year were references to the contribution year under the Law of 1964 specified in the second column of the First Schedule to these regulations against the reference to that transitional benefit year in the first column of that Schedule; and
- (b) where the week in which she is confined falls within the period commencing on the first day of July, nineteen hundred and seventy-nine, and ending on the thirtieth day of June, nineteen hundred and eighty, as if, as respects any week falling within the period commencing on the first day of July, nineteen hundred and seventy-nine, and ending on the said thirtieth day of June, the references in that paragraph to the last complete contribution year were references to the transitional contribution year.

Modification of regulation thirty-five and regulation thirty-six of these regulations in relation to former contributors

72.(1) Regulation thirty-five of these regulations shall have effect in relation to a former contributor as if the references therein to an insured person were references to an insured person under the Law of 1964.

(2) Regulation thirty-six of these regulations shall have effect in relation to a former contributor as follows, that is to say -

- (a) in relation to a former contributor who was not a pre-1964 contributor within the meaning of the Law of 1964 as if -

- (i) the reference therein to an insured person were a reference to an insured person under the Law of 1964;
  - (ii) the reference therein to entry into insurance were a reference to entry into insurance within the meaning of that Law; and
  - (iii) the reference in sub-paragraph (a) of paragraph (2) of the proviso thereof to a contribution of any class credited under any other regulation included a reference to a contribution under the Law of 1964 credited under regulation nine of the former Contributions Regulations;
- (b) in relation to a former contributor who was such a pre-1964 contributor as if -
- (i) the reference therein to a person who became an insured person before he attained the age of eighteen were a reference to a person who first became liable to pay a contribution under the Contributory Pensions (Guernsey) Laws, 1935 to 1962, before he attained the age of eighteen; and
  - (ii) the reference therein to entry into insurance were a reference to the date on which he first became liable to pay a contribution under those Laws.

Modification of regulation thirty-seven of these regulations in relation to former contributors

73. Regulation thirty-seven of these regulations shall have effect in relation to a former contributor -

- (a) as if the references therein to an insured person were references to an insured person under the Law of 1964;
- (b) as if the references therein to entry into insurance were references to entry into insurance within the meaning of that Law; and
- (c) as if the reference therein to the last complete contribution year were -
  - (i) where the day for which unemployment benefit, sickness benefit or invalidity benefit, as the case may be, is claimed falls within the period beginning on the appointed day and ending on the thirtieth day of June, nineteen hundred and seventy-nine, and within any transitional benefit year appropriate to that contributor, a reference to the contribution year under the Law of 1964 specified in the second column of the First Schedule to these regulations against the reference to that transitional benefit year in the first column of that Schedule; and
  - (ii) where the day for which any such benefit as aforesaid is claimed falls within the period beginning on the first day of July, nineteen hundred and seventy-nine, and ending on the thirtieth day of June, nineteen hundred and eighty, a reference to the transitional contribution year.

Small income exceptions where certificates of exception were granted before the appointed day

74. Where a certificate of exception has been granted under regulation thirteen of the former Contributions Regulations and such certificate is in force immediately before the appointed day, it shall be deemed, as respects any period commencing on or after the appointed day to have been granted under regulation forty-one of these regulations; and the provisions of these regulations shall apply accordingly.

Return of insurance cards and emergency cards issued under the Law of 1964

75. Any insurance card issued under the Law of 1964 in respect of any period ending immediately before the appointed day and any emergency card issued under that Law shall within eight days, or such longer period as may in any special case be allowed by or on behalf of the Authority, after the appointed day be returned to the Authority's office by the person who immediately before the appointed day was, under the provisions of the Social Insurance (Collection of Contributions) (Guernsey) Regulations, 1964, responsible for the custody of that card or who thereafter has that card in his possession or under his control.

Recovery of unpaid contributions under the Law of 1964

76.(1) For the purposes of enabling unpaid contributions under the Law of 1964 to be recovered, where a person is convicted of an offence mentioned in subsection (1) or subsection (2) of section one hundred and six of the Law, subject to the provisions of paragraph (2) of this regulation, the provisions of section one hundred and seven and section one hundred and eight of the Law shall apply as if the references therein to contributions under the Law were references to contributions under the Law of 1964.

(2) For the purposes specified in paragraph (1) of this regulation -

- (a) subsection (3) of the said section one hundred and seven shall apply as if for the words "such contributions" there were substituted the words "contri-

butions under the Law of 1964 in respect of an employed person within the meaning of that Law"; and

- (b) subsection (4) of the said section one hundred and seven shall apply as if for the words "such contributions" there were substituted the words "contributions under the Law of 1964 as a self-employed or non-employed person within the respective meanings of those expressions in that Law".

Appropriation of contributions under the Law of 1964

77. Any payment made by a person after the appointed day in respect of any contributions payable under the Law and the Law of 1964 may, if not expressly or impliedly appropriated by that person to contributions under those Laws and if such appropriation cannot reasonably be obtained, be appropriated under either or both of those Laws by or on behalf of the Authority in such manner as may be directed by or on behalf of the Authority having regard to the best interests of the person or persons in respect of whom the payments are made.

Late-paid contributions under the Law of 1964, etc.

78.(1) Subject to regulation twenty-two of the former Contributions Regulations as continued in force by regulation eighty-one of these regulations and to any direction made by the Authority under regulation twenty-three of those Regulations as so continued in force, regulation fifty-three of these regulations shall, in relation to a former contributor by or in respect of whom contributions under the Law of 1964 are paid after the due date (within the meaning of the former Contributions Regulations) and after the appointed day, have effect as respects those contributions as follows, that is to say -

- (a) paragraph (1) thereof shall have effect as aforesaid as if the reference therein to entry into insurance were a reference to entry into insurance under the Law of 1964;

(b) paragraph (2) thereof shall have effect as aforesaid -

(i) in the case where the day for which the benefit is claimed falls within the transitional benefit year as if the reference therein to the benefit year which includes that day were a reference to the said transitional benefit year and the reference therein to the last complete contribution year were a reference to the contribution year under the Law of 1964 specified in the second column of the First Schedule to these regulations against the reference to the said transitional benefit year in the first column of that Schedule; and

(ii) in the case where the day for which the benefit is claimed falls within the period commencing on the first day of July, nineteen hundred and seventy-nine, and ending on the thirtieth day of June, nineteen hundred and eighty, as if the reference therein to the last complete contribution year were a reference to the transitional contribution year; and

(c) the said paragraph (1) and the said paragraph (2) shall have effect as aforesaid as if the references therein to contributions were references to contributions under the Law of 1964 and the references therein to the due date were references to the due date within the meaning of the former Contributions Regulations.

(2) Where the provisions of sub-paragraph (b) of paragraph (2) of regulation twenty-four of the former Contributions Regulations applied immediately before the appointed day as respects any contributions under the Law of 1964 paid before that day, those contributions shall, for the purposes of any right to

unemployment benefit, sickness benefit or invalidity benefit under the Law, be treated as not paid in respect of any day in respect of which those contributions were or would have been so treated under that regulation and shall be treated as paid in respect of any other day in respect of which those contributions were or would have been so treated under that regulation.

(3) Subject as aforesaid, regulation fifty-four of these regulations shall, in relation to a former contributor by or in respect of whom contributions under the Law of 1964 are paid after the due date and after the appointed day, have effect as respects those contributions as if the references therein to contributions were references to contributions under the Law of 1964 and the references therein to the due date were references to the due date within the meaning of the former Contributions Regulations.

(4) Subject as aforesaid, regulation fifty-five and regulation fifty-six of these regulations shall, in relation to a former contributor by or in respect of whom contributions under the Law of 1964 are paid after the due date (within the meaning of the former Contributions Regulations) and after the appointed day, have effect as respects those contributions -

(a) as if any reference therein to a contribution year were a reference to a period which would have been a contribution year prescribed under the Law of 1964 in relation to that contributor had that Law not been repealed; and

(b) as if the references therein to contributions were references to contributions under the Law of 1964 and the references therein to the due date were references to the due date within the meaning of the former Contributions Regulations.

(5) Subject as aforesaid, for the purposes of regulation thirty-five of the Social Insurance (Benefits)(Transitional Provisions)(Guernsey) Regulations, 1978, a contribution under the Law of 1964 paid after the due date (within the meaning of the former Contributions Regulations) and after

the appointed day shall be treated as paid on that date if it would have been so treated under regulation twenty-six of those Regulations and shall be treated as not paid if it would have been so treated under that regulation.

(6) Subject to any direction made by the Authority under regulation twenty-three of the former Contributions Regulations as continued in force by regulation eighty-one of these regulations, regulation forty-seven of these regulations shall, in relation to a former contributor by whom a contribution under the Law of 1964 is paid after the appointed day where he was entitled but not liable to pay the same under that Law, have effect as respects that contribution as follows, that is to say -

- (a) as if the date mentioned in paragraph (1) thereof were a reference to the last day in the contribution week within the meaning of that Law in respect of which that contribution is paid;
- (b) as if the references in paragraph (2) thereof to the provisions of paragraph (3) of regulation thirty-eight or of regulation forty-four of these regulations and to the provisions of regulation four of the Social Insurance (Residence and Persons Abroad) (Guernsey) Regulations, 1978, were respectively references to the provisions of paragraph (2) of regulation seven and of regulation nine of the former Contributions Regulations and to the provisions of regulation five of the Social Insurance (Residence and Persons Abroad) (Guernsey) Regulations, 1964;
- (c) as if the references in paragraph (1) and paragraph (2) thereof to contributions were references to those contributions under the Law of 1964.

## PART XI

## PENALTIES, REPEALS, SAVINGS, CITATION AND COMMENCEMENT

Penalties for breach of regulations

79. If any person contravenes or fails to comply with any requirement of these regulations, he shall, for each offence, be liable, on summary conviction, to a penalty not exceeding one hundred pounds or, where the offence consists of continuing any such contravention or failure after conviction thereof, ten pounds for each day on which it is so continued.

Repeals

80. Subject to the next following regulation, the regulations specified in the Fifth Schedule to these regulations are hereby repealed.

Savings

81. For the purposes of securing continuity between the Law and the Law of 1964 and for the purposes of facilitating the disposal of matters connected with the system of insurance under the Law of 1964, there shall continue in force the provisions of the Law of 1964 specified in the first column of Part I of the Sixth Schedule to these regulations, save that, in so far as such provisions are also specified in the first column of Part II of that Schedule, they shall continue in force only to the extent necessary to preserve in force the regulations specified in the second column of that Part of that Schedule.

Citation

82. These regulations may be cited as the Social Insurance (Contributions) (Guernsey) Regulations, 1978.

Commencement

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

Dated this       fourth       day of December       , nineteen hundred and seventy-eight.

E.H. BODMAN

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

## TRANSITIONAL BENEFIT YEARS

Transitional benefit year (1)	Contribution year under the Law of 1964 (2)
7th August, 1978 to 30th June, 1979	7th March, 1977 to 5th March, 1978
6th November, 1978 to 30th June, 1979	6th June, 1977 to 4th June, 1978
6th February, 1978 to 4th February, 1979	6th September, 1976 to 4th September, 1977
5th February 1979 to 30th June, 1979	5th September, 1977 to 3rd September, 1978
1st May, 1978 to 30th June, 1979	6th December, 1976 to 4th December, 1977

SECOND SCHEDULE

Regulations twelve and  
thirteen

CONDITIONS ATTACHING TO EXCEPTION FROM LIABILITY TO PAY, AND  
TO THE CREDITING OF, CONTRIBUTIONS

Condition I

That not less than twenty-six reckonable Class 1 contributions have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

Condition II

That not less than twenty-six reckonable Class 1 or Class 2 contributions have been paid by or credited to the insured person in respect of the contribution year immediately preceding the benefit year which includes the relevant week.

In this Schedule "the relevant week" means the week in respect of which a question arises under these regulations in relation to exception from liability to pay, or to the crediting of, a contribution.

Subject to regulation sixty-six of these regulations, for the purposes of this Schedule, account shall only be taken of reckonable contributions which would be taken into account for the purpose of establishing entitlement to benefit in accordance with the provisions of Part IX of these regulations.

## CONVERSION OF CONTRIBUTIONS PAID OR CREDITED INTO RECKONABLE CONTRIBUTIONS

TABLE I

As respects a contribution year which is not a leap year

Contribution Month	Reckonable Contributions	Contribution Weeks
JANUARY	5	1 - 7 JANUARY 8 - 14 " 15 - 21 " 22 - 28 " 29 JANUARY - 4 FEBRUARY
FEBRUARY	4	5 - 11 FEBRUARY 12 - 18 " 19 - 25 " 26 FEBRUARY - 4 MARCH
MARCH	4	5 - 11 MARCH 12 - 18 " 19 - 25 " 26 MARCH - 1 APRIL
APRIL	5	2 - 8 APRIL 9 - 15 " 16 - 22 " 23 - 29 " 30 APRIL - 6 MAY
MAY	4	7 - 13 MAY 14 - 20 " 21 - 27 " 28 MAY - 3 JUNE
JUNE	4	4 - 10 JUNE 11 - 17 " 18 - 24 " 25 JUNE - 1 JULY
JULY	5	2 - 8 JULY 9 - 15 " 16 - 22 " 23 - 29 " 30 JULY - 5 AUGUST
AUGUST	4	6 - 12 AUGUST 13 - 19 " 20 - 26 " 27 AUGUST - 2 SEPTEMBER
SEPTEMBER	4	3 - 9 SEPTEMBER 10 - 16 " 17 - 23 " 24 - 30 "

TABLE I (continued)

Contribution Month	Reckonable Contributions	Contribution weeks
OCTOBER	5	1 - 7 OCTOBER 8 - 14 " 15 - 21 " 22 - 28 " 29 OCTOBER - 4 NOVEMBER
NOVEMBER	4	5 - 11 NOVEMBER 12 - 18 " 19 - 25 " 26 NOVEMBER - 2 DECEMBER
DECEMBER	4	3 - 9 DECEMBER 10 - 16 " 17 - 23 " 24 - 31 "

TABLE II

As respects a contribution year which is a leap year

Contribution Month	Reckonable Contributions	Contribution weeks
JANUARY	5	1 - 7 JANUARY 8 - 14 " 15 - 21 " 22 - 28 " 29 JANUARY - 4 FEBRUARY
FEBRUARY	4	5 - 11 FEBRUARY 12 - 18 " 19 - 25 " 26 FEBRUARY - 3 MARCH
MARCH	4	4 - 10 MARCH 11 - 17 " 18 - 24 " 25 - 31 "
APRIL	5	1 - 7 APRIL 8 - 14 " 15 - 21 " 22 - 28 " 29 APRIL - 5 MAY
MAY	4	6 - 12 MAY 13 - 19 " 20 - 26 " 27 MAY - 2 JUNE

TABLE II (continued)

Contribution Month	Reckonable Contributions	Contribution weeks
JUNE	4	3 - 9 JUNE 10 - 16 " 17 - 23 " 24 - 30 "
JULY	5	1 - 7 JULY 8 - 14 " 15 - 21 " 22 - 28 " 29 JULY - 4 AUGUST
AUGUST	4	5 - 11 AUGUST 12 - 18 " 19 - 25 " 26 AUGUST - 1 SEPTEMBER
SEPTEMBER	4	2 - 8 SEPTEMBER 9 - 15 " 16 - 22 " 23 - 29 "
OCTOBER	5	30 SEPTEMBER - 6 OCTOBER 7 - 13 OCTOBER 14 - 20 " 21 - 27 " 28 OCTOBER - 3 NOVEMBER
NOVEMBER	4	4 - 10 NOVEMBER 11 - 17 " 18 - 24 " 25 NOVEMBER - 1 DECEMBER
DECEMBER	4	2 - 8 DECEMBER 9 - 15 " 16 - 22 " 23 - 31 "

CONVERSION OF CONTRIBUTIONS UNDER THE LAW OF 1964 INTO  
RECKONABLE CONTRIBUTIONS

Description of contribution under the Law of 1964 (1)	Description of reckonable contribution (2)
Contribution paid by an person as an employed person	Reckonable Class 1 contribution paid by that person
Contribution credited to any person as an employed person	Reckonable Class 1 contribution credited to that person
Contribution paid by any person as a self-employed person	Reckonable Class 2 contribution paid by that person
Contribution credited to any person as a self-employed person	Reckonable Class 2 contribution credited to that person
Contribution paid by any person as a non-employed person	Reckonable Class 3 contribution paid by that person
Contribution credited to any person as a non-employed person	Reckonable Class 3 contribution credited to that person

## REGULATIONS REPEALED

- The Social Insurance (Contributions) (Guernsey) Regulations, 1964
- The Social Insurance (Contributions) (Amendment) (Guernsey)
- The Social Insurance (Contributions) (Amendment) (No.2) (Guernsey) Regulations, 1970
- The Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1971
- The Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1975
- The Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1976
- The Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1977
- The Social Insurance (Contributions) (Amendment) (Guernsey) Regulations, 1978
- The Social Insurance (Collection of Contributions) (Guernsey) Regulations, 1964
- The Social Insurance (Collection of Contributions) (Amendment) (Guernsey) Regulations, 1969

## SIXTH SCHEDULE

Regulation eighty-one

## SAVINGS

## PART I

Provision of Law of 1964 (1)	Description (2)
Subsection (6) of section two	Restriction on entitlement to pay contributions.
Section five	Exception from liability for, and crediting of, contributions.
Subsection (1) of section seven	General provisions as to payment and collection of contributions, etc.
Subsections (2) to (7), inclusive, of section fifty-eight	Inspectors.
Section sixty-four	Mariners and airmen.

## PART II

Provisions of the Law of 1964 (1)	Regulations (2)	Description (3)
Subsection (6) of section two, section five and paragraphs (b) and (e), inclusive, of subsection (1) of section seven	The Social Insurance (Contributions)(Guernsey) Regulations, 1964 :	
	Regulation two	Unemployment - exceptions and credits.
	Regulation three	Incapacity for work - exceptions and credits.
	Regulation four	Payment of contributions as a non-employed person by persons excepted from liability to pay contri- butions on account of un- employment or incapacity for work.
	Regulation five	Provisions determining days of unemployment or incapaci- ty for work.
	Regulation nine	Full-time education, unpaid apprenticeships and training.
	Regulation nine A	Insured women who have been confined.
	Regulation nine B	Maternity allowance.
	Paragraph (1) and paragraph (2) of Regulation ten	Certificate of exception.
	Regulation eleven	Conditions for the creditin- g of contributions.
	Regulation thirteen	Special provision relating to the grant of certificate of exception.
	Regulation fourteen and regulation fifteen	Income for the purposes of certificates of exception.
	Regulation sixteen	Contributions to be taken into account.

Provision of the Law of 1964 (1)	Regulations (2)	Description (3)
	<p>Regulation seventeen</p> <p>Regulation eighteen</p> <p>Regulation nineteen</p> <p>Regulation twenty-two</p> <p>Regulation twenty-three</p> <p>Regulation twenty-eight</p> <p>The Schedule</p>	<p>Provisions relating to Schedule</p> <p>Disposal of contributions improperly paid</p> <p>Return of contributions paid in error</p> <p>Treatment for the purpose of any benefit of late paid or unpaid contributions without consent, connivance or negligence of the employed person</p> <p>Treatment for the purpose of any benefit of contributions paid late through ignorance or error.</p> <p>Payments after death.</p> <p>Conditions attaching to exception from liability to pay, and to the crediting of, contributions.</p>

## EXPLANATORY NOTE

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

These regulations contain provisions as to the assessment of Class 1 contributions (Part II); the assessment of earnings-related Class 2 contributions (Part III); exception from liability from the payment of contributions and the crediting of contributions in respect of weeks of unemployment and weeks of incapacity (Part IV); the collection of Class 1 contributions (Part V); and the collection of Class 2 and Class 3 contributions and the exception of certain persons from liability to pay Class 3 contributions (Part VI).

They also contain miscellaneous provisions relating to contributions (Part VII); provisions for the treatment of late paid and unpaid contributions (Part VIII); and provisions as to the conversion of contributions into reckonable contributions, that is to say, the contributions to be taken into account for the purpose of establishing the entitlement of any person to any benefit by reference to the satisfaction of the contribution conditions relating to that benefit (Part IX).

The regulations also prescribe the transitional provisions for contributions (Part X); and contain further provisions relating to the penalties for breach of the regulations, repeals, savings, citation and commencement (Part XI).