
GUERNSEY STATUTORY INSTRUMENT

2007 - No. 23

The Social Insurance (Contributions) (Amendment) Regulations, 2007

Made 3rd October 2007
Laid before the States
Coming into operation 1st January 2008

THE SOCIAL SECURITY DEPARTMENT, in exercise of the powers conferred upon it by sections 3, 6, 8, 11, 15 and 116 of the Social Insurance (Guernsey) Law, 1978, as amended¹, and of all other powers enabling it in that behalf, hereby orders:-

Amendments

1. Immediately after regulation 36 of the Social Insurance (Contributions) Regulations, 2000, as amended² insert:-

"Liability of persons treated as both employed and self-employed

37 (1) A person who, under regulation 2(1)(d) of the Social Insurance (Classification) (Guernsey) Regulations, 1978³, as amended, is treated as both an employed person and a self-employed person -

- (a) shall so notify the Department,
- (b) may make application to pay a Class 2 contribution assessed under regulation 10, and
- (c) shall be liable to pay -
 - (i) a primary Class 1 contribution assessed on the amount of earnings paid in respect of his employed contributor's employment for any period, and
 - (ii) subject to paragraph (2), a Class 2 contribution in respect of his relevant earnings in respect of any contribution week comprised in, or comprising, that period.

¹ Ordres en Conseil Vol. XXVI, p. 292; Vol. XXVII, pp. 238, 307 and 392; Vol. XXIX, pp. 24, 148 and 422; No. V of 1990; Nos. V and XII of 1993; Ordinance No. XIV of 1993; Ordres en Conseil No. V of 1994, Nos. VI and XIII of 1995; No. I of 1998; No. VI of 1999; No. X of 2000; No. IX of 2001; No. XXIV of 2003; No. XI of 2004.

² S.I. 1999 No. 49; S.I. 2001 No. 3; S.I. 2001 No. 43; S.I. 2003 No. 40; S.I. 2005 No. 37, S.I. 2006 No. 49.

³ S.I. 1978 No. 32; S.I. 1979 Nos. 5 and 28; S.I. 1988 No. 27; S.I. 1993 No. 25; S.I. 1994 No. 19; S.I. 1995 No. 30; S.I. 1999 No. 12; S.I. 2000 No. 5; S.I. 2000 No. 24; S.I. 2003 No. 39; S.I. 2004 No. 39; S.I. 2005 No. 19; S.I. 2007 No. **.

(2) Liability to pay a Class 2 contribution under paragraph (1)(c)(ii) shall not be assessed on the amount by which the aggregate amount of the person's earnings and relevant earnings exceed the relevant annual upper earnings limit.

(3) The amount of Class 2 contributions payable in respect of any contribution year shall be calculated annually in arrears and shall be payable upon receipt of an account from the Department."

Interpretation

2. The Interpretation (Guernsey) Law, 1948⁴ applies to the interpretation of these Regulations as it applies to the interpretation of a Guernsey enactment.

Citation

3. These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations, 2007.

Commencement

4. These Regulations shall come into force on 1st January 2008.

Dated this 3rd day of October 2007.



Daniel Le Cheminant,
Deputy Minister for Social Security,
For and on behalf of the Social Security Department.

EXPLANATORY NOTE

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

These Regulations provide a mechanism for the payment of primary Class 1 and Class 2 contributions by persons who are treated as both employed persons and self-employed persons under the Social Insurance (Classification) Regulations, 1978, as amended, for the purposes of liability to pay contributions.

⁴ Ordres en Conseil Vol. III, p. 355.