

## GUERNSEY STATUTORY INSTRUMENT

GUERNSEY

2008 - No. 65

**The Social Insurance (Contributions) (Amendment) Regulations, 2008**

Made ... .. 1st December 2008  
Laid before the States ... ..  
Coming into operation ... .. 1st January 2009

**THE SOCIAL SECURITY DEPARTMENT**, in exercise of the powers conferred upon it by sections 3, 6, 8, 11, 15, 16A and 116 of the Social Insurance (Guernsey) Law, 1978, as amended<sup>1</sup>, and of all other powers enabling it in that behalf, hereby orders:-

**Amendments**

1. Regulation 8(3) of the Social Insurance (Contributions) Regulations, 2000, as amended<sup>2</sup> is revoked and replaced with the following:-

“8(3) (a) In this paragraph “benefit” shall have the same meaning as in section 8(2B) of the Income Tax Law.

(b) Where an employed person is provided by his employer with a benefit, 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 benefit; and such value shall be calculated on the same basis as is provided for the calculation of a benefit under section 8(2) of the Income Tax Law -

- (i) including any regulations made by the Treasury and Resources Department, under section 8(2)(b) of the Income Tax Law, and
- (ii) subject to any exemptions contained in section 8(2A) of the Income Tax Law, including any Ordinance made by the States under section 8(2A)(b) of the Income Tax Law.”

<sup>1</sup> 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; No. XVIII of 2007.

<sup>2</sup> 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, S.I. 2007 No. 23.

## Interpretation

2. The Interpretation (Guernsey) Law, 1948<sup>3</sup> applies to the interpretation of these Regulations as it applies to the interpretation of a Guernsey enactment.

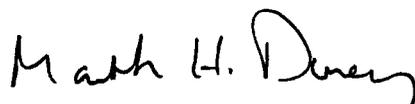
## Citation

3. These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations, 2008.

## Commencement

4. These Regulations shall come into force on the 1st January, 2009.

Dated this 1st day of December 2008.



Mark Dorey,  
Minister for Social Security,  
For and on behalf of the Social Security Department.

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## EXPLANATORY NOTE

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

These Regulations provide that benefits, as defined in The Income Tax Law, 1975, as amended, be included in the calculation of earnings for the purpose of determining the liability of Class 1 contributors to pay social insurance contributions.

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<sup>3</sup> Ordres en Conseil Vol. III, p. 355.