

GUERNSEY STATUTORY INSTRUMENT

2014 No. 101

**The Social Insurance (Contributions) (Amendment)  
Regulations, 2014**

*Made* 16<sup>th</sup> December, 2014  
*Coming into operation* 1<sup>st</sup> January, 2015  
*Laid before the States* , 2015

**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 amended<sup>a</sup>, and of all other powers enabling it in that behalf, hereby orders: -

**Amendment.**

1. In regulation 8(5)(a) of the Social Insurance (Contributions) Regulations, 2000<sup>b</sup> immediately after "public stock exchange" insert "; "dividends" includes dividends paid to an employee by a company ("company A") which is the employer of that employee and by a company which is an associated company of company A and "associated company" means a company which would be an associated company for the purposes of the Companies (Guernsey) Law, 2008 under section 529 of that Law".

<sup>a</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 and Ordinance No. XLII of 2009.

<sup>b</sup> G.S.I. No. 49 of 1999; Nos. 3 and 43 of 2001; No. 49 of 2002; No. 40 of 2003; No. 37 of 2005; No. 49 of 2006; No. 23 of 2007; No. 65 of 2008; No. 90 of 2009; Nos. 43 and 73 of 2012.

**Interpretation.**

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

**Citation, commencement and extent.**

3. (1) These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations, 2014 and shall come into force on the 1st day of January 2015.

(2) These Regulations shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

Dated this 16<sup>th</sup> day of December 2014.



Allister H Langlois

Minister of the Social Security Department  
for and on behalf of the Department

---

**EXPLANATORY NOTE**

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

These Regulations amend the Social Insurance (Contributions) Regulations, 2000. The amendment clarifies that dividends paid to an employee include dividends paid by a company which is the employee's employer and by any company which is an associated company of that company. An associated company means a company which would be an associated company for the purposes of the Companies (Guernsey) Law, 2008 under section 529 of that Law.

These Regulations come into force on 1<sup>st</sup> January 2015.

---

<sup>c</sup> Ordres en Conseil Vol. XIII, p. 355.