

GUERNSEY STATUTORY INSTRUMENT

2018 No. 2

The Social Insurance (Contributions) (Amendment)

Regulations, 2018

Made 9th January, 2018

Coming into operation 10th January, 2018

Laid before the States , 2018

THE COMMITTEE FOR EMPLOYMENT AND SOCIAL SECURITY, in exercise of the powers conferred on it by sections 3, 11, 15 and 116 of the Social Insurance (Guernsey) Law, 1978¹ and all other powers enabling it in that behalf, hereby makes the following

¹ Ordres en Conseil, Vol. XXVI, p. 292; amended by Vol. XXVII, pp. 238, 307 and 392; Vol. XXIX, pp. 24, 148 and 422; Vol. XXXI, p. 278; Vol. XXXII, p. 59; Vol. XXXIV, p. 510; Vol. XXXV(1), p. 161; Vol. XXXVI, pp. 123 and 343; Vol. XXXVIII, p. 59; Vol. XXXIX, p. 107; Order in Council No. X of 2000; No. IX of 2001; No. XXIII of 2002; No. XXIV of 2003; No. XI of 2004; No. XVIII of 2007; No. V of 2012; No. IV of 2014; No. III of 2016; Recueil d'Ordonnances Tome XXV, p. 148; Tome XXVI, p. 177; Ordinance No. XXXIII of 2003; No. XLIV of 2007; Nos. VII and XLII of 2009; No. XVII of 2011; No. XXXVIII of 2012; No. XXX of 2013; No. IX of 2016; Nos. XIII and XXIII of 2017.

Regulations:-

Amendment of the Social Insurance (Contributions) Regulations, 2000.

1. The Social Insurance (Contributions) Regulations, 2000² are amended as follows.

2. In Regulation 10(3)(e) –

(a) in sub-paragraph (v), for "or one deemed to be" substitute "or one treated as or deemed to be", and

(b) in sub-paragraph (v)(cc), immediately after "contributions have been paid" insert "by or on behalf of that person".

Interpretation.

3. (1) In these Regulations, unless the context requires otherwise -

"**enactment**" includes a Law, an Ordinance and any subordinate legislation and includes any provision or portion of a Law, an Ordinance or any subordinate legislation, and

² G.S.I. No. 49 of 1999; amended by Order in Council No. IV of 2014; Ordinance No. XXXIII of 2003; No. IX of 2016; No. XIII of 2017; 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; No. 101 of 2014; No. 57 of 2016; No. 70 of 2017.

"subordinate legislation" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any statutory, customary or inherent power and having legislative effect, but does not include an Ordinance.

(2) The Interpretation (Guernsey) Law, 1948³ applies to the interpretation of these Regulations as it applies to the interpretation of an enactment.

(3) Any reference in these Regulations to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Extent.

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

Citation and commencement.

5. These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations, 2018 and shall come into force on 10th January, 2018.

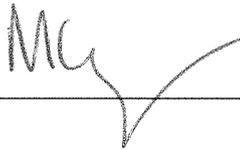
Dated this 9th day of January, 2018

³ Ordres en Conseil Vol. XIII, p. 355.

M.K. LE CLERC

President of the Committee for Employment & Social Security

For and on behalf of the Committee



EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations clarify, for the avoidance of doubt (in accordance with established policy of the Committee), the calculation of reduced rate income-related Class 3 contributions for certain persons, such as employed persons over pensionable age, who are treated as non-employed for social security purposes: the contributions payable by such a person are assessed taking into account that person's total income excluding only income from employment in respect of which the person, or the employer on the person's behalf, has already paid primary contributions.

These Regulations come into force on the 10th day of January, 2018.