

**The Social Insurance (Contributions)  
(Amendment) Regulations, 2019**

<i>Made</i>	26th February, 2019
<i>Coming into operation</i>	26th February, 2019
<i>Laid before the States</i>	, 2019

THE COMMITTEE FOR EMPLOYMENT & SOCIAL SECURITY, in exercise of the powers conferred on it by sections 15 and 116 of the Social Insurance (Guernsey) Law, 1978<sup>a</sup> and all other powers enabling it in that behalf, hereby makes the following Regulations:-

**Amendment of 2000 Regulations.**

1. The Social Insurance (Contributions) Regulations, 2000<sup>b</sup> are further amended as follows.

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<sup>a</sup> Ordres en Conseil Vol. XXVI, p. 292; there are amendments not material to these Regulations.

<sup>b</sup> G.S.I. No. 49 of 1999; as amended by Order in Council No. IV of 2014; G.S.I. No. 3 of 2001; G.S.I. No. 43 of 2001; G.S.I. No. 49 of 2002; Ordinance No. XXXIII of 2003; G.S.I. No. 40 of 2003; G.S.I. No. 37 of 2005; G.S.I. No. 49 of 2006; G.S.I. No. 23 of 2007; G.S.I. No. 65 of 2008; G.S.I. No. 90 of 2009; G.S.I. No. 43 of 2012; G.S.I. No. 73 of 2012; G.S.I. No. 101 of 2014; Ordinance No. IX of 2016; G.S.I. No. 57 of 2016; Ordinance No. XIII of 2017; G.S.I. No. 70 of 2017; Alderney Ordinance No. VIII of 2018; and G.S.I. No. 2 of 2018.

2. In regulation 1(1) for the definition of ""registration card" and "registration number"" substitute -

""registration number" has the meaning assigned by regulation 14(1),".

3. In regulation 14 -

(a) for paragraph (1) substitute -

"(1) A social insurance registration number (a "registration number") shall be allocated by or on behalf of the Policy & Resources Committee to every person who was an employed person under the Law of 1964 immediately before the appointed day.",

(b) in paragraph (2) the words "registration card and" and "card and" are repealed,

(c) paragraphs (3), (4) and (5) are repealed,

(d) in paragraph (6) for the words following subparagraph (b) substitute -

"where the employer has not received the information from the Policy & Resources Committee, obtain from that person the registration number allocated to him under these regulations and a statement of whether primary Class 1 contributions are payable by him; and it is the duty of that person -

- (i) to obtain the registration number allocated to him from the Policy & Resources Committee (who shall inform him of the registration number in such form and manner and by such means, including electronic means, as it thinks fit), and
- (ii) to inform or cause to be informed his employer of the registration number allocated to him and whether primary Class 1 contributions are payable by him accordingly."

(e) paragraphs (7), (8) and (9) are repealed.

4. After regulation 14 insert the following regulation -

**"Abolition of requirement to issue registration cards.**

14A. Notwithstanding the provisions of any enactment (including these regulations), the requirement to issue registration cards is abolished with effect from the 26th February, 2019; and those provisions shall have effect accordingly."

5. Regulations 21, 23, 24 and 25 are repealed.

6. In regulation 22 after "wage sheets or otherwise" insert ", and any registration number and information as to whether primary Class 1 contributions are payable,".

7. After regulation 48 insert the following regulation -

**"Power of Policy & Resources Committee to inform employer of registration number, etc.**

48A. Without prejudice to any other provision of these Regulations relating to the obtaining and provision of such information, the Policy & Resources Committee may (in such form and manner and by such means, including electronic means, as it thinks fit) inform any employer of the registration number allocated to, and whether primary Class 1 contributions are payable by, any employed person employed by him."

**Extent.**

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

**Citation.**

9. These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations, 2019.

**Commencement.**

10. These Regulations shall come into force on the 26th February, 2019.

Dated this 26th day of February, 2019



M. K. le Clerc

President of the Committee for Employment & Social Security

For and on behalf of the Committee

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Social Insurance (Contributions) Regulations, 2000 by removing the requirement to issue, on the application of insured persons, a physical registration card which then has to be held by employers.

The amendment will permit the Policy and Resources Committee (now responsible for the collection of social insurance contributions) to issue registration information, and information as to whether primary Class 1 contributions are payable, electronically, which will facilitate the administration of the collection and administration of such contributions.

These Regulations come into force on the 26<sup>th</sup> February, 2019.