

# GUERNSEY STATUTORY INSTRUMENT

ENTITLED

## **The Social Insurance (Classification) (Guernsey) Regulations, 1978 \***

[CONSOLIDATED TEXT]

### NOTE

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending*

\*

G.S.I. No. 32 of 1978; as amended by the: Guernsey Social Security Authority (Transfer of Functions) Ordinance, 1993 (Recueil d'Ordonnances Vol. XXVI, p. 177); Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1979 (G.S.I. No. 5 of 1979); Social Insurance (Classification) (Amendment) (No. 2) (Guernsey) Regulations, 1979 (G.S.I. No. 28 of 1979); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1980 (G.S.I. No. 24 of 1980); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1981 (G.S.I. No. 24 of 1981); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1982 (G.S.I. No. 26 of 1982); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1983 (G.S.I. No. 28 of 1983); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1984 (G.S.I. No. 19 of 1984); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1985 (G.S.I. No. 16 of 1985); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1986 (G.S.I. No. 26 of 1986); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1987 (G.S.I. No. 30 of 1987); Social Insurance (Classification) (Amendment) Regulations, 1988 (G.S.I. No. 27 of 1988); Social Insurance (Classification) (Amendment) Regulations, 1989 (G.S.I. No. 36 of 1989); Social Insurance (Classification) (Amendment) Regulations, 1990 (G.S.I. No. 26 of 1990); Social Insurance (Classification) (Amendment) (No. 2) Regulations, 1990 (G.S.I. No. 45 of 1990); Social Insurance (Classification) (Amendment) Regulations, 1993 (G.S.I. No. 25 of 1993); Social Insurance (Classification) (Amendment) Regulations, 1994 (G.S.I. No. 19 of 1994); Social Insurance (Classification) (Amendment) Regulations, 1995 (G.S.I. No. 30 of 1995); Social Insurance (Classification) (Amendment) Regulations, 1999 (G.S.I. No. 12 of 1999); Social Insurance (Classification) (Amendment) Regulations, 2000 (G.S.I. No. 5 of 2000); Social Insurance (Increase of Benefit and Consequential Amendments) Regulations, 2000 (G.S.I. No. 24 of 2000); Social Insurance (Classification) (Amendment) Regulations, 2003 (G.S.I. No. 39 of 2003); Social Insurance (Classification) (Amendment) Regulations, 2004 (G.S.I. No. 39 of 2004); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2005 (G.S.I. No. 19 of 2005); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2007 (G.S.I. No. 22 of 2007); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2011 (G.S.I. No. 56 of 2011); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2014 (G.S.I. No. 100 of 2014); Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2024 (G.S.I. No. 46 of 2024). See also the Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018 (G.S.I. No. 45 of 2018).

*Consolidated text*

*instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

© States of Guernsey

# GUERNSEY STATUTORY INSTRUMENT

ENTITLED

## **The Social Insurance (Classification) (Guernsey) Regulations, 1978**

### ARRANGEMENT OF REGULATIONS

1. Interpretation.
2. Classification of insured persons.
3. Employments treated as continuing.
4. Special provisions with respect to persons to be included in a particular class of insured persons.
5. Persons to be treated as employers.
- 5A. Special provisions with respect to certain persons treated as self-employed prior to 1<sup>st</sup> January, 2025.
6. Repeals.
7. Citation and commencement.

#### FIRST SCHEDULE

Part I

Part II

Part III

#### SECOND SCHEDULE

Circumstances in which employment is treated as continuing.

#### THIRD SCHEDULE

Employment in respect of which persons are treated as employers.

Explanatory Note.

*(Made on 4th December, 1978.)*

## **The Social Insurance (Classification) (Guernsey) Regulations, 1978**

**THE STATES INSURANCE AUTHORITY**, in exercise of the powers conferred upon it by [sections 1, 14, 15, 16 and 96] of the Social Insurance (Guernsey) Law, 1978, and of all other powers enabling it in that behalf, hereby orders: –

### **Interpretation.**

**1.** In these regulations, except where the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say –

[ "**Guernsey ship**" means a ship or vessel registered in Guernsey of which the owner (or managing owner if there is more than one owner) or the manager resides or has his principal place of business in Guernsey,]

"**the law**" means the Social Insurance (Guernsey) Law, 1978,

[ "**manager**" means, in relation to any ship or vessel, the ship's husband or other person to whom the management of the ship or vessel is entrusted by or on behalf of the owner; and references to the owner of a ship or vessel shall, in relation to a ship or vessel which has been demised, be construed as referring to the person for the time being entitled as charterer to possession and control of the ship or vessel, by virtue of the demise or any sub-demise,]

[ "**mariner**" means a person who is or has been employed under a contract of service either as master or a member of the crew of any ship or

vessel, or in any other capacity on board any ship or vessel where –

- (a) the employment in that other capacity is for the purposes of the ship or vessel or her crew or of any passengers or cargo or mails carried thereby, and
- (b) the contract is entered into in Guernsey with a view to its performance (in whole or in part) while the ship or vessel is on her voyage,]

**"share fisherman"** means any person who is or has been employed in the fishing industry, whether or not under a contract of service, as master or a member of the crew of a fishing vessel manned by more than one person and remunerated in respect of that employment in whole or in part by a share in the profits or gross earnings of the fishing vessel; and the expression **"the fishing vessel"** means that fishing vessel of which the person is a master or a member of the crew,

and any other expressions have the same meanings as in the Law.

(2) In these regulations, any reference to earnings paid weekly or earnings paid monthly shall be construed in accordance with [regulation 2 of the Social Insurance (Contributions) Regulations, 2000].

(3) Except where the context otherwise requires, any reference in these regulations to any enactment or regulations shall be construed as including a reference to that enactment or those regulations, as the case may be, as amended, repealed, replaced or revoked by or under any other enactment or by any other regulations.

(4) The Interpretation (Guernsey) Law, 1948, shall apply to the

interpretation of these regulations as it applies to the interpretation of a Guernsey enactment.

---

**NOTES**

*In the Preamble to these Regulations, the words and figures in square brackets were substituted by the Social Insurance (Classification) (Amendment) Regulations, 2003, regulation 1, with effect from 1st January, 2004.*

*In regulation 1,*

*the definitions of the expressions, first, "Guernsey ship" and, second, "manager" and "mariner" were inserted by the Social Insurance (Classification) (Amendment) Regulations, 2003, regulation 2, respectively paragraph (a) and paragraph (b), with effect from 1st January, 2004;*

*the words in square brackets in paragraph (2) were substituted by the Social Insurance (Classification) (Amendment) Regulations, 2000, regulation 1(a), with effect from 1st April, 2000.*

*In accordance with the provisions of the Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018, regulation 1, with effect from 22nd October, 2018 and subject to the savings and transitional provisions in regulation 3, the functions, rights and liabilities of the Committee for Employment & Social Security and of its President and members relating to the collection of social insurance contributions arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Policy & Resources Committee and its President and members; and, in accordance with regulation 2 of the 2018 Regulations, for any reference herein to the Committee for Employment & Social Security or its President or members, however expressed, there was substituted, to the extent that the reference related to the collection of social insurance contributions, a reference to the Policy & Resources Committee or (as the case may be) its President or members.*

*The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.*

---

**Classification of insured persons.**

[ 2. (1) For the purposes of the Law, the classification of insured persons shall be modified in manner following, that is to say –

*Consolidated text*

- (a) subject to the provisions of [paragraphs (b) and (c) and regulation 5A], every insured person shall, in respect of any employment specified in any paragraph of column (A) of Part I of the First Schedule to these regulations, be treated as an employed person in so far as he is gainfully occupied in such employment and is not a person specified in the corresponding paragraph of column (B) of that Part,
- (b) subject to the provisions of paragraph (c), every insured person shall, in respect of any employment specified in any paragraph of column (A) of Part II of the said First Schedule, be treated as a self-employed person in so far as he is gainfully occupied in such employment and is not a person specified in the corresponding paragraph of column (B) of that Part,
- (c) every insured person shall, in respect of any employment specified in any paragraph of column (A) of Part III of the said First Schedule, be treated as a non-employed person, and any such employment shall be disregarded, in so far as he is not a person specified in the corresponding paragraph of column (B) of that Part[, and
- (d) every insured person who –
  - (i) in relation to a contribution week –
    - (aa) is an employed person under the Law in respect of that week, and

- (bb) would fall within the class of self-employed persons, under the Law in respect of that same week, were he not also an employed person,
- (ii) has earnings in respect of his employed contributor's employment which are less than the relevant annual upper earnings limit, and
- (iii) has relevant earnings as a self employed person which are, in respect of any relevant year, equal to or greater than the product of the relevant lower earnings limit and fifty-two,

shall be treated, for the purposes of liability to pay contributions, as a person who is both an employed person and a self-employed person.]

(2) Notwithstanding anything contained in the Law, where [the Committee] is satisfied, having regard to any special circumstances, that it would be

—

- (a) in the interest of any person to be included in a class of insured persons other than the class of insured persons in which that person would fall to be included but for this regulation, or
- (b) in the interests of the general body of insured persons that any person should be included in a class of insured persons other than the class of insured persons in which

that person would fall to be included but for this regulation,

and that it would not lead to inequalities or injustice to the general body of insured persons or of any class of insured persons, [the Committee] may direct, subject to such conditions as [the Committee] may deem fit, that such person shall be included in the first-mentioned class of insured persons, and if such direction is given, that person shall be treated for the purposes of the Law as included in that first-mentioned class of insured persons with effect from such date as shall be specified by [the Committee] in its direction.]

---

## NOTES

*Regulation 2 was substituted by the Social Insurance (Classification) (Amendment) Regulations, 2003, regulation 3, with effect from 1st January, 2004.*

*In regulation 2,*

*the words in square brackets in paragraph (1)(a) were substituted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2024, regulation 1(2), with effect from 1st January, 2025;*

*paragraph (1)(d) was inserted, and the punctuation immediately after paragraph (1)(c) was substituted, by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2007, regulation 1, with effect from 1st January, 2008;*

*the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.*

*The functions, rights and liabilities of the Social Security Department and of its Minister or Deputy Minister arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Committee for Employment & Social Security ("the Committee") and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 13 and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.<sup>1</sup>*

---

**Employments treated as continuing.**

3. For the purposes of the Law, the employment of a person shall be treated as continuing in the circumstances specified in the Second Schedule to these regulations.

**[Special provisions with respect to persons to be included in a particular class of insured persons.**

4. (1) Subject to the provisions of paragraph (2) of this regulation, where a mariner –

- (a) is employed as a mariner on board any Guernsey ship,  
or
- (b) is employed as master or a member of the crew of any ship or vessel other than a Guernsey ship and –
  - (i) the contract in respect of the employment is entered into in Guernsey with a view to its performance (in whole or in part) while the ship or vessel is on her voyage, and
  - (ii) the owner (or managing owner, if there is more than one owner) has a place of business in Guernsey, or
- (c) is a radio officer employed on board any ship or vessel, not being a mariner to whom sub-paragraph (a) or (b) of this paragraph applies,

then, notwithstanding that he does not fulfil the conditions of section one of the Law,

the mariner shall be insured under the Law and his employment shall be treated as an employed contributions employment.

(2) Notwithstanding the provisions of the last preceding paragraph, a mariner employed as master or a member of the crew of any ship or vessel, who neither is domiciled nor has a place of residence in Guernsey, shall be excepted from insurance in respect of that employment, but the employer shall, nevertheless, be liable to pay under the Law, in respect of any such mariner employed on board a Guernsey ship, the contributions which he would otherwise have been liable to pay as secondary Class 1 contributions.

(3) Where, under the provisions of the Law relating to references and appeals to the Ordinary Court, the Ordinary Court decides any question as to the class of insured persons in which a person is to be included, and that decision is inconsistent with some previous determination of a question by [the Department], then, if [the Committee] is satisfied that contributions appropriate to another class have been paid by or in respect of any person by reason of that determination or in the reasonable belief that that determination was applicable, it may, if it appears to it that it would be in the interest of the person by or in respect of whom such contributions have been paid, or of any claimant or beneficiary by virtue of that person's insurance, so to do, direct that that person shall be treated as though he had been included in the class of insured persons corresponding to the contributions paid during any period for which contributions appropriate to that other class were so paid before the date on which the decision of the Ordinary Court was given, and, if such a direction is given, that person shall be deemed to have been included in that class accordingly for any such period.

(4) Where [the Committee], on review under subsection (1) of section seventy-six of the Law, has revised a determination of a question previously given by it, the provisions of this regulation shall apply with the necessary modifications in the same manner as they apply where the Ordinary Court has given a

decision inconsistent with a determination previously given by [the Committee].]

---

**NOTES**

*Regulation 4 was substituted by the Social Insurance (Classification) (Amendment) Regulations, 2003, regulation 4, with effect from 1st January, 2004.*

*In regulation 4, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.*

---

**Persons to be treated as employers.**

5. For the purposes of section five of the Law, in relation to any payment of earnings to or for the benefit of an employed person in any employment described in any paragraph in column (A) of the Third Schedule to these regulations, the person specified in the corresponding paragraph in column (B) of that Schedule shall be treated as the employer in relation to that employed person.

**[Special provisions with respect to certain persons treated as self-employed prior to 1<sup>st</sup> January, 2025.**

5A. (1) Subject to paragraph (2), where an insured person was required to be treated immediately before 1<sup>st</sup> January, 2025 as a self-employed person in accordance with regulation 2(1)(b) and paragraph 7B in Part II of the First Schedule as then in force, that person shall, with effect from 1<sup>st</sup> January, 2025, be treated as an employed person by virtue of being gainfully occupied in an employment specified in paragraph 4B of column (A) of Part I of the First Schedule.

(2) A person falling within paragraph (1) may, in respect of the Contribution year 2025, elect to continue to be treated as a self-employed person.

(3) An election made under paragraph (2) is irrevocable and shall

apply to all future Contribution years within the transitional period (that is, Contribution years 2026 to 2029 inclusive) once made.

- (4) An election made under paragraph (2) must be made –
  - (a) in such form and manner, and accompanied by such information, as the Director of the Revenue Service may require in writing, and
  - (b) on or before 31<sup>st</sup> December, 2024.

(5) For the avoidance of doubt, a person (P) falling within paragraph (1) shall be treated or continue to be treated (as the case may be) as an employed person after the end of the transitional period, regardless of whether P made an election under paragraph (2), unless and until P is required to be treated as falling within a different classification.

(6) In this Regulation, the "**transitional period**" means the period of five years beginning on 1st January, 2025.]

---

**NOTE**

*Regulation 5A was inserted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2024, regulation 1(3), with effect from 1st January, 2025.*

---

**Repeals.**

6. The Social Insurance (Classification) (Guernsey) Regulations, 1964, the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1966, the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1973, and the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1978, are

hereby repealed.

**Citation and commencement.**

7. These regulations may be cited as the Social Insurance (Classification) (Guernsey) Regulations, 1978, and shall come into operation on the first day of January, nineteen hundred and seventy-nine.

FIRST SCHEDULE

Regulation two

PART I

<p>Employments in respect of which, subject to the provisions of regulation two and to the exceptions in column (B) of this Part, persons are treated as employed persons.</p> <p>(A)</p>	<p>Persons excepted from the operation of column (A)</p> <p>(B)</p>
<p>1. Employment under the States of Guernsey the States of Alderney or any other public authority (not being employment under the Crown), or employment under a parochial authority, notwithstanding that any such employment is not employment under a contract of service.</p> <p>[2. Employment of a medical, dental or veterinary practitioner or pharmacist in which he is wholly or mainly engaged and is remunerated by salary.]</p> <p>3. Employment as a minister of religion, not being employment under a contract of service.</p>	<p>1. Any person in employment specified in paragraph 1 of column (A) where the service ordinarily performed by the person in that employment (or, if he is employed in more than one such employment, the aggregate service performed by him in those employments) is part-time service only.</p> <p>2. None.</p> <p>3. Any person in employment specified in paragraph 3 of column (A) whose remuneration in respect of that employment (disregarding any</p>

<p>4. Employment by any one employer in the planting, sowing, picking, lifting, gathering, collecting or harvesting of plants or plant produce (including fruit, vegetables, flowers, grain, bulbs, potatoes or any other root crop), or in any operation ancillary thereto (including the preparation for market of any plants or plant produce as aforesaid), notwithstanding that any such employment is not employment under a contract of service.</p>	<p>payment in kind) does not consist wholly or mainly of stipend or salary.</p> <p>4. [Any person who performs the duties of such employment in his own home.]</p>
<p>[4A. Employment by any one employer in the building or construction industry in respect of which manual labour is personally performed by a person, notwithstanding that any such employment is not employment under a contract of service.]</p>	<p>[4A. None.]</p>
<p>[4B. Employment by –</p> <p>(a) a company limited by shares, or</p> <p>(b) a body corporate or legal person of any other class or description,</p>	<p>[4B. None.]</p>

---

---

where the Director of the Revenue Service is satisfied that the employee, the employee's spouse, nominee or other agent is beneficially entitled to such portion of –

- (i) the shares of that company, or (as the case may be),
- (ii) the interest equivalent to a shareholding in that body corporate or legal person,

as, in either case, to have substantial control of its operations.]

---

---

PART II

<p>Employment in respect of which, subject to the provisions or regulation 2 and to the exceptions in column (B) of this Part, persons are treated as self-employed persons.</p> <p>(A)</p>	<p>Persons excepted from the operation of column (A)</p> <p>(B)</p>
<p>5. Employment as a sub-postmaster remunerated by scale payment.</p> <p>6. Employment under contract of service [of any person by his spouse].</p> <p>7. Employment as a share fisherman.</p> <p>[7A. Employment under a contract of service which is subsidiary to other employment, not being employment under a contract of service, where</p>	<p>5. Any person who renders on the average eighteen or more hours' personal service weekly as a sub-postmaster remunerated by scale payment and is not mainly dependent for his livelihood on the earnings derived by him from any occupation other than employment under the States Post Office Board.</p> <p>6. None.</p> <p>7. None.</p> <p>[7A. None.]</p>

<p>[the Committee] is satisfied that –</p> <p>(i) that contract of service was entered into with a view to avoiding liability to pay Class 2 contributions, or</p> <p>(ii) classification as an employed person by virtue of that employment would lead to inequalities or injustice to the general body of insured persons or of any class of insured persons.]</p> <p>[7B. ...]</p>	<p>[7B. ...]</p>
---	------------------

PART III

<p>Employments in respect of which, subject to the exceptions in column (B) of this Part, persons are treated as non-employed persons and their employment therein disregarded.</p> <p>(A)</p>	<p>Persons excepted from the operation of column (A)</p> <p>(B)</p>
<p>[8. Any employment under a contract of service where the earnings derived therefrom are less than the relevant weekly or monthly lower earnings limit prescribed in the Social Insurance (Contributions and Benefits, etc.) Ordinance, 2000<sup>***</sup>.]</p> <p>[9. Any employment or employments (other than any employment or employments under a contract of service) where the insured person has applied to [the Committee] to pay a Class 2 contribution under section 6(3) of the Law, and [the Committee] is satisfied that the insured person would, but for the provision of this paragraph, be liable to pay a Class 2 contribution of an amount less than the product of such percentage as shall for the time being be determined by the States by Ordinance under section 6(2) of the Law and the current lower weekly</p>	<p>8. None.</p> <p>[9. Any person engaged full-time in any employment or employments specified in paragraph 9 of column (A).]</p>

\*\*\* No. XVI of 2000.

<p>earnings limit.]</p>	
<p>[10. ...]</p>	<p>[10. ...]</p>
<p>11. Any employment or employments as a self-employed person (including any employment in respect of which a person is, under these regulations, treated as a self-employed person) where the insured person is not ordinarily gainfully occupied in any such employment or employments.</p>	<p>11. None.</p>
<p>12. ...</p>	<p>12. ...</p>
<p>13. Employment by the father, mother, grandfather, grandmother, stepfather, stepmother, son, daughter, grand-son, grand-daughter, stepson, stepdaughter, brother, sister, half-brother or half-sister of the insured person, in so far as the employment –</p> <p>(a) is employment in a private dwelling-house in which both the insured person and the employer reside, and</p> <p>(b) is not employment for the purposes of any trade or business carried on there by the employer.</p>	<p>13. None.</p>
<p>14. Employment by the insured person's [spouse] otherwise than for the purposes of a trade or business whether or not under a contract of service.</p>	<p>14. None.</p>

*Consolidated text*

15. Employment of a [spouse] (whether or not under contract of service) by, or as partner of, or in any similar association with, [his spouse].	15. Any person employed as specified in paragraph [14] of column (A) where that employment is in a trade or business and [he] is ordinarily engaged therein for not less than twenty-four hours in a contribution week.
16. Employment, involving part-time service only, in the operation of a life-boat and in any duties ancillary to such operation.	16. None.
17. Employment of any person as a member of the special constabulary of the Island of Guernsey.	17. None.
18. Employment, involving part-time service only, as a member of a fire-brigade.	18. None.
[19. Employment, involving part-time service only, as a voluntary member of the St John Alderney Ambulance Service.]	[19. None.]
[20. Employment of any person as a Jurat of the Royal Court of Guernsey.]	[20. None.]
[21. Employment as a non-executive director of not more than one company.]	[21. Any person in employment as specified in paragraph 21 of Column (A) whose remuneration in respect of that employment is four times the value of the annual Lower Earnings Limit or more.]

---

**NOTES**

*In the First Schedule,*

*the entry relating to paragraph 2 in column (A) of Part I thereof was substituted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2005, regulation 1, with effect from 1st June, 2005;*

*the words in square brackets in the entry relating to paragraph 4 in column (B) of Part I thereof were substituted by the Social Insurance (Classification) (Amendment) Regulations, 1994, regulation 1(a), with effect from 1st January, 1995;*

*the entries relating to paragraph 4A in columns (A) and (B) of Part I thereof were inserted by the Social Insurance (Classification) (Amendment) Regulations, 1988, regulation 1(a), First Schedule, with effect from 1st January, 1989;*

*the entries relating to paragraph 4B in columns (A) and (B) of Part I thereof were inserted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2024, regulation 1(4), with effect from 1st January, 2025;*

*the words in square brackets in the entry relating to paragraph 6 in column (A) of Part II thereof were substituted by the Social Insurance (Classification) (Amendment) Regulations, 1999, regulation 1(a), with effect from 2nd April, 1999;*

*the entries relating to paragraph 7A in, first, column (A) and, second, column (B) of Part II thereof were inserted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1979, regulation 1, respectively paragraph (a) and paragraph (b), with effect from 26th February, 1979;*

*the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016;*

*the entries relating to paragraph 7B in columns (A) and (B) of Part II thereof (which were originally inserted by the Social Insurance (Classification) (Amendment) Regulations, 1995, regulation 1(a), with effect from 1st January, 1996), were revoked by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2024, regulation 1(5), with effect from 1st January, 2025;<sup>2</sup>*

*the entry relating to paragraph 8 in column (A) of Part III thereof was substituted by the Social Insurance (Increase of Benefit and Consequential Amendments) Regulations, 2000, regulation 7, with effect*

from 1st January, 2001;<sup>3</sup>

*the entries relating to paragraph 9 in columns (A) and (B) of Part III thereof were substituted by the Social Insurance (Classification) (Amendment) Regulations, 2000, regulation 1(b), with effect from 1st April, 2000;*<sup>4</sup>

*the entries relating to paragraph 10 in columns (A) and (B) of Part III thereof (which were previously substituted by the Social Insurance (Classification) (Amendment) Regulations, 2000, regulation 1(b), with effect from 1st April, 2000) were repealed by the Social Insurance (Classification) (Amendment) Regulations, 2003, regulation 5, with effect from 1st January, 2004;*

*the entries relating to paragraph 12 in columns (A) and (B) of Part III thereof were repealed by the Social Insurance (Classification) (Amendment) Regulations, 1994, regulation 3(a), with effect from 1st January, 1995;*

*the words in square brackets in the entries relating to, first, paragraph 14 and, second, paragraph 15 in column (A) of Part III thereof were substituted by the Social Insurance (Classification) (Amendment) Regulations, 1999, regulation 1, respectively paragraph (b) and paragraph (c), with effect from 2nd April, 1999;*

*the figures and word in the first and second pairs of square brackets in the entry relating to paragraph 15 in column (B) of Part III thereof were substituted by the Social Insurance (Classification) (Amendment) Regulations, 1999, respectively regulation 1(d)(i) and regulation 1(d)(ii), with effect from 2nd April, 1999;*

*the entries relating to paragraph 19 in columns (A) and (B) of Part III thereof were inserted by the Social Insurance (Classification) (Amendment) Regulations, 2004, regulation 1, with effect from 1st October, 2004;*

*the entries relating to paragraph 20 in columns (A) and (B) of Part III thereof were inserted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2011, regulation 1, with effect from 1st January, 2012;*

*the entries relating to paragraph 21 in columns (A) and (B) of Part III thereof were inserted by the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 2014, regulation 1, with effect from 1st January, 2015.*

---

SECOND SCHEDULE

Regulation three

Circumstances in which employment is treated as continuing

Where an insured person is employed as a self-employed person or in an employment in respect of which he is, under these regulations, treated as falling within the category of a self-employed person, the employment shall in either case be treated as continuing unless and until he is no longer ordinarily employed in that employment.

THIRD SCHEDULE

Regulation five

Employment in respect of which persons are treated as employers

Employments  (A)	Persons treated as employers  (B)
<p>1. Employment as a minister of the Church of England, not being employment under a contract of service.</p> <p>2. Employment as a minister of religion, not being employment –</p> <p style="padding-left: 2em;">(a) as a minister of the Church of England,</p> <p style="padding-left: 2em;">(b) under a contract of service, or</p> <p style="padding-left: 2em;">(c) specified in paragraph 3 of column (B) of Part 1 of the first Schedule to these regulations.</p> <p>3. Employment by any one employer in the planting, sowing, picking, lifting, gathering, collecting or harvesting of plants or plant produce (including fruit, vegetables, flowers, grain, bulbs, potatoes or any other root crop), or in any operation ancillary thereto (including the preparation for market of any plants or plant produce as aforesaid) notwithstanding that any such employment is not</p>	<p>1. The Church Commissioners for England.</p> <p>2. The person responsible for the administration of the fund from which the remuneration in respect of the employment is paid.</p> <p>3. (a) Where the person employed is supplied by some third person and receives his remuneration from that third person, that third person,</p> <p style="padding-left: 2em;">(b) in any other case, the person with whom the person employed contracted to do the work.</p>

<p>employment under a contract of service.</p> <p>[4. Employment by any one employer in the building or construction industry in respect of which manual labour is personally performed by a person, notwithstanding that any such employment is not employment under a contract of service.]</p>	<p>[4. (a) Where the person employed is supplied by some third person and receives his remuneration from that third person that third person,</p> <p>(b) Where a person acts as spokesman for, negotiator or paymaster for two or more persons acting in concert offering themselves to carry out any type of work or functions in the building and construction industry, that person,</p> <p>(c) In any other case, the person with whom the person employed contracted to do the work other than where the contract entered into was a contract for services between the owner or occupier of a dwelling and the contract was for work to be carried out on that dwelling or within its environs.]</p>
---	---

---

**NOTE**

*In the Third Schedule, the entries relating to paragraph 4 in columns (A) and (B) thereof were inserted by the Social Insurance (Classification) (Amendment) Regulations, 1988, regulation 1(b), Second Schedule, with effect from 1st January, 1989.*

---

## EXPLANATORY NOTE

*(This Note is not part of the Regulations, but is intended to indicate their general purport)*<sup>\*\*</sup>

These regulations modify the classification of certain insured persons in specified employments with the result that, according to circumstances, persons who would otherwise be employed persons are treated either as self-employed persons or non-employed persons, and persons who would otherwise be self-employed persons are treated either as employed persons or non-employed persons. Non-employed persons are not reclassified.

Provision is made for continuing the status of a self-employed person until they are no longer ordinarily employed as a self-employed person.

Provision is also made for the special classification of persons following a decision of the Ordinary Court or a revised decision of the States Insurance Authority so as to enable the original classification to stand where this would be in the interests of the person concerned.

The remaining provisions are of a consequential character.

---

<sup>1</sup> The functions, rights and liabilities of the Social Security Department and its Minister arising under or by virtue of these Regulations were previously transferred to and vested in them, respectively, from the Social Security Authority and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance,

---

<sup>\*\*</sup> The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes, which latter should thus be, if necessary, consulted in the original.

---

2003, section 1, Schedule 1, paragraph 26 and section 5, with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance; the functions of the Guernsey Social Security Authority under this Law were previously transferred to it from the States Insurance Authority by the Guernsey Social Security Authority (Transfer of Functions) Ordinance, 1993, section 1, Schedule 1, paragraph 3, with effect from 29th September, 1993, subject to the savings in section 2 of the 1993 Ordinance.

<sup>2</sup> Prior to its revocation, paragraph 7B was amended words by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 4, with effect from 1st May, 2016.

<sup>3</sup> The entry relating to paragraph 8 was previously amended by the Social Insurance (Classification) (Amendment) (No. 2) (Guernsey) Regulations, 1979, regulation 1, with effect from 1st January, 1980; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1980, regulation 1, with effect from 1st January, 1981; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1981, regulation 1, with effect from 1st January, 1982; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1982, regulation 1, with effect from 1st January, 1983; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1983, regulation 1, with effect from 1st January, 1984; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1984, regulation 1, with effect from 1st January, 1985; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1985, regulation 1, with effect from 1st January, 1986; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1986, regulation 1, with effect from 1st January, 1987; the Social Insurance (Classification) (Amendment) (Guernsey) Regulations, 1987, regulation 1, with effect from 1st January, 1988; the Social Insurance (Classification) (Amendment) Regulations, 1988, regulation 2, with effect from 1st January, 1989; the Social Insurance (Classification) (Amendment) Regulations, 1989, regulation 1, with effect from 1st January, 1990; the Social Insurance (Classification) (Amendment) Regulations, 1990, regulation 1, with effect from 1st January, 1991; the Social Insurance (Classification) (Amendment) (No. 2) Regulations, 1990, regulation 1, with effect from 1st January, 1991 (G.S.I. No. 28 of 1979); the Social Insurance (Classification) (Amendment) Regulations, 1991, regulation 1, respectively paragraph (a) and paragraph (b), with effect from 1st January, 1992; the Social Insurance (Classification) (Amendment) Regulations, 1992, regulation 1, with effect from 1st January, 1993; the Social Insurance (Classification) (Amendment) Regulations, 1993, regulation 1, with effect from 1st January, 1994; the Social Insurance (Classification) (Amendment) Regulations, 1994, regulation 2, with effect from 1st January, 1995; the Social Insurance (Classification) (Amendment) Regulations, 1995, regulation 1(b), with effect from 1st January, 1996.

<sup>4</sup> Prior to its repeal, paragraph 9 was amended by the Social Insurance (Classification) (Amendment) Regulations, 1993, regulation 1(c), with effect from 1st January, 1994.