



Jersey

# **SOCIAL SECURITY (CONTRIBUTIONS) (COVID- 19) (JERSEY) ORDER 2020**

## **Official Consolidated Version**

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

26.900.25

Showing the law from 1 October 2022 to Current





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## SOCIAL SECURITY (CONTRIBUTIONS) (COVID- 19) (JERSEY) ORDER 2020

### Contents

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#### Article

1	Interpretation .....	5
2	Modification of the time limit for payment of Class 1 contributions.....	5
3	Modification of the time limit for payment of Class 2 contributions.....	5
4	Recovery of relevant benefit .....	6
4A	.....	6
5	.....	6
6	Citation and commencement .....	6

#### ENDNOTES 7

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Table of Legislation History .....	7
Table of Endnote References .....	7





Jersey

## **SOCIAL SECURITY (CONTRIBUTIONS) (COVID- 19) (JERSEY) ORDER 2020**

**THE MINISTER FOR SOCIAL SECURITY** makes this Order under Articles 11 and 51 of the [Social Security \(Jersey\) Law 1974](#) –

Commencement [[see endnotes](#)]

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### **1 Interpretation<sup>1</sup>**

In this Order –

“Collections of Contributions Order” means the [Social Security \(Collection of Class 1 and Class 2 Contributions\) \(Jersey\) Order 2013](#);

“Quarter A” means the period of 3 months commencing 1st January 2020;

“Quarter A 2021” means the period of 3 months commencing 1st January 2021;

“Quarter A 2022” means the period of 3 months commencing 1st January 2022;

“Quarter B” means the period of 3 months commencing 1st April 2020;

“Quarter D” means the period of 3 months commencing 1st October 2020;

“Quarter D 2021” means the period of 3 months commencing 1st October 2021;

“relevant Quarter” means Quarter A, Quarter B, Quarter D, Quarter A 2021, Quarter D 2021 or Quarter A 2022.

### **2 Modification of the time limit for payment of Class 1 contributions<sup>2</sup>**

An employer who is required to pay Class 1 contributions in respect of employees for a relevant Quarter under Article 5(1) of the Collection of Contributions Order may apply to extend by up to 24 months the time by which the employer must pay those contributions and the Minister may agree to that extension or such shorter extension as it considers reasonable.

### **3 Modification of the time limit for payment of Class 2 contributions<sup>3</sup>**

Despite Article 6(2) of the Collection of Contributions Order, the Minister may extend by up to 24 months the time limit in Article 6(1) of that Order for the payment of Class 2 contributions for a relevant Quarter.

**4 Recovery of relevant benefit<sup>4</sup>**

- (1) Paragraph (2) applies to a person who defers payment of Class 2 contributions under Article 3, and –
  - (a) receives a benefit for which payment of Class 2 contributions in respect of a relevant Quarter is a relevant contribution condition (the “relevant benefit”); or
  - (b) the survivor of that person receives a survivor’s benefit for which payment of Class 2 contributions in respect of a relevant Quarter is a relevant contribution condition (the “relevant survivor’s benefit”).<sup>5</sup>
- (2) If the person does not, or, in the case of survivor’s benefit, the person’s heirs, executors or administrators do not, pay the outstanding Class 2 contributions after the period for which those contributions were deferred under Article 3 has elapsed, the Minister may by notice reclaim all or any part of the amount of relevant benefit or relevant survivor’s benefit received.<sup>6</sup>
- (3) A person who receives a notice under paragraph (2) is liable to repay the amount claimed within 28 days of receiving that notice.

**4A** <sup>7</sup>**5** <sup>8</sup>**6 Citation and commencement**

This Order may be cited as the Social Security (Contributions) (Covid-19) (Jersey) Order 2020 and comes into force on the day after it is made.

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Social Security (Contributions) (Covid-19) (Jersey) Order 2020	<a href="#">R&amp;O.38/2020</a>	4 April 2020	
Social Security (Contributions) (Covid-19) (Amendment) (Jersey) Order 2020	<a href="#">R&amp;O.118/2020</a>	1 October 2020	
Social Security (Contributions) (Covid 19) (Amendment No. 2) (Jersey) Order 2021	<a href="#">R&amp;O.19/2021</a>	8 January 2021	
Social Security (Contributions) (Covid-19) (Amendment No. 3) (Jersey) Order 2021	<a href="#">R&amp;O.40/2021</a>	30 March 2021	
Social Security (Contributions) (Covid-19) (Amendment No. 4) (Jersey) Order 2021	<a href="#">R&amp;O.163/2021</a>	27 December 2021	
Social Security (Collection of Class 1 and Class 2 Contributions) (Amendment No. 2) (Jersey) Order 2022	<a href="#">R&amp;O.41/2022</a>	1 October 2022	

◦Projets available at [statesassembly.gov.je](http://statesassembly.gov.je)

### Table of Endnote References

<sup>1</sup> Article 1	<i>amended by R&amp;O.19/2021, R&amp;O.40/2021, R&amp;O.163/2021</i>
<sup>2</sup> Article 2	<i>amended by R&amp;O.118/2020, R&amp;O.19/2021, R&amp;O.40/2021, R&amp;O.163/2021, R&amp;O.41/2022</i>
<sup>3</sup> Article 3	<i>amended by R&amp;O.118/2020, R&amp;O.19/2021, R&amp;O.40/2021, R&amp;O.163/2021</i>
<sup>4</sup> Article 4	<i>substituted by R&amp;O.118/2020</i>
<sup>5</sup> Article 4(1)	<i>substituted by R&amp;O.40/2021, R&amp;O.163/2021</i>
<sup>6</sup> Article 4(2)	<i>amended by R&amp;O.40/2021</i>
<sup>7</sup> Article 4A	<i>deleted by R&amp;O.163/2021</i>
<sup>8</sup> Article 5	<i>spent, omitted</i>