



Jersey

SOCIAL SECURITY (COLLECTION OF CLASS 1 AND CLASS 2 CONTRIBUTIONS) (AMENDMENT No. 2) (JERSEY) ORDER 2022

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SOCIAL SECURITY (COLLECTION OF CLASS 1 AND CLASS 2 CONTRIBUTIONS) (AMENDMENT No. 2) (JERSEY) ORDER 2022

Made

31st March 2022

Coming into force

1st October 2022

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

1 [Social Security \(Collection of Class 1 and Class 2 Contributions\) \(Jersey\) Order 2013](#) amended

(1) The [Social Security \(Collection of Class 1 and Class 2 Contributions\) \(Jersey\) Order 2013](#) is amended as follows.

(2) In Article 1 (interpretation) –

(a) the definition “contribution quarter” is deleted;

(b) after the definition “Law” there is inserted –

““payment due date” in relation to Class 1 and Class 2 contributions means the 15th day of the month following the month in respect of which the contributions are payable.”.

(3) In Article 5 (Class 1 contributions), for paragraphs (1) to (4) there is substituted –

“(1) An employer must, on or before the payment due date, pay to the Comptroller the Class 1 contributions payable in respect of each of the employer’s employees.

(2) A payment of Class 1 contributions must be accompanied by the information relating to it that the Comptroller requires in a form approved by the Comptroller.”.

(4) For Article 6 there is substituted –

“6 Class 2 contributions

(1) Except as provided by paragraph (2), an insured person liable to pay a Class 2 contribution in respect of a month must pay to the Comptroller the contribution payable in respect of that month on or before the payment due date.

- (2) The Comptroller may, in any particular case or type of case, extend the payment due date by up to 2 months.
- (3) A payment of Class 2 contributions by a person who is liable to, or who is entitled to, pay Class 2 contributions must be accompanied by the information relating to it that the Comptroller requires in a form approved by the Comptroller.”.

2 Article 2 (modification of the time limit for payment of Class 1 contributions) of the [Social Security \(Contributions\) \(Covid-19\) \(Jersey\) Order 2020](#) amended

In Article 2 of the [Social Security \(Contributions\) \(Covid-19\) \(Jersey\) Order 2020](#) for “Article 5(2)” there is substituted “Article 5(1)”.

3 Citation and commencement

This Order may be cited as the Social Security (Collection of Class 1 and Class 2 Contributions) (Amendment No. 2) (Jersey) Order 2022 and comes into force on 1st October 2022.

DEPUTY J.A. MARTIN OF ST. HELIER

Minister for Social Security