



Jersey

SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT No. 10) (JERSEY) ORDER 2011

Arrangement

Article

1	Interpretation.....	3
2	Article 1 amended	3
3	Article 3 amended	3
4	Article 6 amended	4
5	Article 6A amended	4
6	Article 13 amended	4
7	Article 13A amended	4
8	Article 13D amended	4
9	Article 13E amended.....	5
10	Article 14A amended	6
11	Article 22 amended	6
12	Schedule 1 amended	7
13	Schedule 2 amended	7
14	Citation and commencement.....	7



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Made

23rd December 2011

Coming into force

1st January 2012

THE MINISTER FOR SOCIAL SECURITY, in pursuance of Articles 1(5), 8, 10, 11 and 51 of the Social Security (Jersey) Law 1974¹, orders as follows –

1 Interpretation

In this Order, “principal Order” means the Social Security (Contributions) (Jersey) Order 1975².

2 Article 1 amended

In Article 1 of the principal Order –

- (a) in paragraph (1) for the words “the provisions of paragraph (2)” there shall be substituted the words “paragraphs (2) and (3)”;
- (b) after paragraph (2) there shall be added the following paragraph –
 - “(3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period that is more than 6 months before the day that the Minister is satisfied as to the proof required under paragraph (1).”.

3 Article 3 amended

In Article 3 of the principal Order –

- (a) in paragraph (1) for the words “the provisions of” there shall be substituted the words “paragraph (3) and”;
- (b) at the beginning of paragraph (2) there shall be inserted the words “Subject to paragraph (3),”;
- (c) after paragraph (2) there shall be added the following paragraph –

“(3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period that is more than 6 months before the person furnishes to the Minister such evidence as the Minister requires of the matters described in paragraph (1).”.

4 Article 6 amended

In Article 6 of the principal Order –

- (a) at the beginning of paragraphs (1) and (2) there shall be inserted the words “Subject to paragraph (5),”;
- (b) after paragraph (4) there shall be added the following paragraph –

“(5) A person shall not be excepted from liability and contributions shall not be credited in respect of any period before the commencement of the period for which the person receives long term incapacity allowance.”.

5 Article 6A amended

In Article 6A of the principal Order –

- (a) at the beginning of paragraph (1) there shall be inserted the words “Subject to paragraph (3),”;
- (b) in paragraph (2) for the words “the provisions of” there shall be substituted the words “paragraph (3) and”;
- (c) after paragraph (2) there shall be added the following paragraph –

“(3) A person shall not be excepted from liability and contributions shall not be credited in respect of any period before the commencement of the period for which the person receives the incapacity pension.”.

6 Article 13 amended

In Article 13(3) of the principal Order for the words “the person’s income and earnings described in paragraph (1)” there shall be substituted the words “an estimate of the person’s income from self-employment, Class 1 earnings and total income”.

7 Article 13A amended

In Article 13A(6) of the principal Order for the words “such income and earnings” there shall be substituted the words “an estimate of the person’s income from self-employment, Class 1 earnings and total income”.

8 Article 13D amended

In Article 13D of the principal Order –

- (a) in paragraph (5) for the words “the person’s earnings” there shall be substituted the words “an estimate of the earnings, whether as a Class 1 insured person or Class 2 insured person.”;
- (b) for paragraph (10) there shall be substituted the following paragraph –
“(10) A person who has been granted a concession under this Article in respect of a business may not make an application under this Article in respect of another business within the period of 5 years commencing on the day following the concession period.”;
- (c) for paragraph (12) there shall be substituted the following paragraph –
“(12) A person granted a concession may, at any time during the concession period, give notice to the Minister that the person desires the concession to be terminated and, if such notice is given –
 - (a) the concession shall end forthwith; and
 - (b) the person may not make a further application under this Article in respect of the concession period or any part of it.”.

9 Article 13E amended

In Article 13E of the principal Order –

- (a) after paragraph (2) there shall be inserted the following paragraph –
“(2A) Notwithstanding Article 13B(a), (b) and (c), where Articles 13 and 13A are applied for the purposes of the determination described in paragraph (2), the person’s liability shall be determined by reference to the person’s actual income from self-employment, earnings from Class 1 employment and total income for the year for which the concession was granted.”;
- (b) in paragraph (4)(a) for the words “any benefit received by the person for the year” there shall be substituted the words “any relevant benefit received by the person”;
- (c) in paragraph (5) for the words “if the person received benefit for the year and the amount of benefit received” there shall be substituted the words “if the person received relevant benefit and the amount of that benefit”;
- (d) after paragraph (5) there shall be inserted the following paragraph –
“(5A) In paragraphs (4)(a) and (5) ‘relevant benefit’ means so much of the benefit received by the person for the year as the person’s entitlement to which is calculated by reference to –
 - (a) in the case described in paragraph (4)(a), the amount of the contributions being refunded; or
 - (b) in the case described in paragraph (5), the amount of the contributions paid.”.

10 Article 14A amended

In Article 14A of the principal Order –

- (a) paragraphs (1) to (3) shall be deleted;
- (b) in paragraph (5) for the words “before any benefit described in paragraph (10) of that Article is paid to the person” there shall be substituted the words “before the contributions are credited”.

11 Article 22 amended

In Article 22 of the principal Order –

- (a) for paragraph (1B) there shall be substituted the following paragraphs –

“(1B) In the case of a person who, for the period to which the contribution relates, was liable to pay full rate Class 2 contributions (or, where the period preceded 1st October 2011, flat rate Class 2 contributions), the amount of the contribution shall be whichever is the greater of –

- (a) the contribution applicable for the period; and
- (b) the contribution applicable for the month in which the payment is made.

(1BA) In paragraph (1B) –

- (a) the contribution applicable for the period is –
 - (i) where the period preceded 1st October 2011, the flat rate Class 2 contributions applicable for the period, or
 - (ii) where the period commenced on or after 1st October 2011, the full rate Class 2 contributions applicable for the period;
- (b) the contribution applicable for the month in which the payment is made is –
 - (i) where the payment is made in respect of a period that preceded 1st January 2012, so much of the full rate Class 2 contribution applicable for the month in which the payment is made as is calculated by reference to the standard monthly earnings limit, or
 - (ii) where the payment is made in respect of a period that commenced on or after 1st January 2012, the full rate Class 2 contribution applicable for the month in which the payment is made.”;

- (b) in paragraph (1C) –

- (i) for the words “liable to pay reduced rate Class 2 contributions,” there shall be substituted the words “liable to pay reduced rate contributions (or, where the period preceded 1st October 2011, earnings related Class 2 contributions),”;
- (ii) for the definition of the factor “A” there shall be substituted the following definition –

“A is –

-
- (a) where the period to which the contribution relates precedes 1st October 2011, the earnings limit prescribed for the period under Article 5(1) of the Law as it was in force then in force;
 - (b) where the period to which the contribution relates commences on or after 1st October 2011, the standard monthly earnings limit applicable in the person's case on the date the contribution is paid;

12 Schedule 1 amended

In paragraph 5(2)(b) of Schedule 1 to the principal Order, for the words “in Regulations made under Article 5 of the Income Support (Jersey) Law 2007.” there shall be substituted the words “in paragraph 4(2) of Schedule 1 to the Income Support (Jersey) Regulations 2007³.”.

13 Schedule 2 amended

In Schedule 2 to the principal Order -

- (a) after paragraph 1(1)(h) there shall be added the following clause –
 - “(i) income charged with income tax under Schedule D Case II(c) or (d), Case III(d) or Case VII, as described in Article 62 of the Income Tax (Jersey) Law 1961⁴, where the Class 2 insured person is the member of the superannuation fund or pension scheme or, as the case requires, the annuity, contract or trust is established with funds arising from the person's membership of such a fund or scheme.”;
- (b) in paragraph 2(1)(b), for the words “in Regulations made under Article 5 of the Income Support (Jersey) Law 2007.” there shall be substituted the words “in paragraph 4(2) of Schedule 1 to the Income Support (Jersey) Regulations 2007⁵.”.

14 Citation and commencement

This Order may be cited as the Social Security (Contributions) (Amendment No. 10) (Jersey) Order 2011 and shall come into force on the 1st January 2012.

SENATOR F. DU H. LE GRESLEY

Minister for Social Security

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- 1 *chapter 26.900*
 - 2 *chapter 26.900.24*
 - 3 *chapter 26.550.30*
 - 4 *chapter 24.750*
 - 5 *chapter 26.550.30*