



Jersey

SOCIAL SECURITY (LONG-TERM CARE CONTRIBUTIONS) (JERSEY) ORDER 2014

Arrangement

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Made

19th December 2014

Coming into force

1st January 2015

THE MINISTER FOR SOCIAL SECURITY, in pursuance of Articles 3(1A), 8AA, 10, 11 and 51 of the Social Security (Jersey) Law 1974¹, orders as follows –

1 Exception from liability to pay LTC contribution for non-taxpayer

An insured person shall be excepted from liability to pay an LTC contribution for a year if the person is not liable to pay income tax for –

- (a) in the case of a person to whom Article 41H of the 1961 Law applies, that year;
- (b) in any other case, the year preceding that year.

2 Exception from liability to pay LTC contribution for non-resident landlord

An insured person shall be excepted from liability to pay an LTC contribution for a year if –

- (a) the person is not resident in Jersey for the whole of the year; and
- (b) the person is only liable to pay income tax in that year under Article 51A(1) of the 1961 Law.

3 Exception from liability to pay LTC contribution for detached workers, travelling personnel and maritime workers

An insured person shall be excepted from liability to pay an LTC contribution at any time when he or she is excepted from liability to pay Class 1 or Class 2 contributions, by reason that, pursuant to an agreement made under Article 48 of the Social Security (Jersey) Law 1974, the person continues to be liable to pay contributions in the country in which the agreement was made, notwithstanding that he or she is working in Jersey.

4 Social Security (Contributions) (Jersey) Order 1975 amended

In the Social Security (Contributions) (Jersey) Order 1975² –

- (a) in Article A1(1), in the definition “contribution liability notice”, for the words “Social Security (Collection of Contributions) (Jersey) Order 2013³” there shall be substituted the words “Social Security (Collection of Class 1 and Class 2 Contributions) (Jersey) Order 2013”;
- (b) after Article A3 there shall be inserted the following Article –

“A4 Application to long-term care contributions

- (1) Except as provided by paragraph (2), nothing in this Order applies in respect of an insured person’s liability to pay or entitlement to a credit for LTC contributions.
- (2) Article 17 shall apply to LTC contributions.
- (3) Article 18 shall apply to an amount paid in the erroneous belief that it was an LTC contribution payable under the Law.”.

5 Social Security (Collection of Contributions) (Jersey) Order 2013 amended

In the Social Security (Collection of Contributions) (Jersey) Order 2013⁴ –

- (a) in Article 1, in the definition “contribution”, after the words “means a” there shall be inserted the words “Class 1 or Class 2”;
- (b) for Article 16 there shall be substituted the following Article –

“16 Citation

This Order may be cited as the Social Security (Collection of Class 1 and Class 2 Contributions) (Jersey) Order 2013.”.

6 Social Security (Residence and Persons Abroad) (Jersey) Order 1974 amended

After Article 2 of the Social Security (Residence and Persons Abroad) (Jersey) Order 1974⁵ there shall be inserted the following Article –

“2A Persons deemed to be resident in Jersey for the purposes of the liability to pay LTC contributions

- (1) Where –
 - (a) a wife is an insured person;
 - (b) her husband is not an insured person, by reason only that he does not fulfil the residence condition in Article 2; and
 - (c) under the 1961 Law, they are assessed jointly, whether by virtue of Article 121 or the operation of the proviso to Article 122(2),

the husband shall be deemed to be resident in Jersey and insured under the Law for the purpose of the liability to pay his wife's LTC contributions, to the extent that her income is deemed to be his income, and not her own.

(2) Where –

- (a) civil partner B is an insured person;
- (b) his or her civil partner A is not an insured person, by reason only that he or she does not fulfil the residence condition in Article 2; and
- (c) under the 1961 Law, they are assessed jointly, whether by virtue of Article 122B or the operation of the proviso to Article 122E(2),

civil partner A shall be deemed to be resident in Jersey and insured under the Law for the purpose of the liability to pay civil partner B's LTC contributions, to the extent that civil partner B's income is deemed to be civil partner A's income and not his or her own.

(3) The references to civil partner A and civil partner B in paragraph (2) shall be construed in accordance with Article 122A(1) to (4) of the 1961 Law.”.

7 Citation and commencement

This Order may be cited as the Social Security (Long-Term Care Contributions) (Jersey) Order 2014 and shall come into force on 1st January 2015.

DEPUTY S.J. PINEL OF ST. CLEMENT

Minister for Social Security

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- 1 *chapter 26.900*
 - 2 *chapter 26.900.24*
 - 3 *chapter 26.900.12*
 - 4 *chapter 26.900.12*
 - 5 *chapter 26.900.78*