



Jersey

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

Official Consolidated Version

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

Commencement [[see endnotes](#)]

1 Interpretation¹

In this Order –

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

“Contributions Order” means the [Social Security \(Contributions\) \(Jersey\) Order 1975](#);

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

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

2 Modification of the time limit for payment of Class 1 contributions²

An employer who is required to pay Class 1 contributions in respect of employees for Quarter A, Quarter B, Quarter D or Quarter A 2021 under Article 5(2) 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 contributions³

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 Quarter A, Quarter B, Quarter D or Quarter A 2021.

4 Recovery of relevant benefit⁴

- (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 Quarter A, Quarter B, Quarter D or Quarter A 2021 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 Quarter A, Quarter B, Quarter D or Quarter A 2021 is a relevant contribution condition (the “relevant survivor’s benefit”).⁵
- (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.⁶
- (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 Modification of treatment for purposes of survivor’s benefit and pensions of contributions paid late⁷

- (1) Paragraph (2) applies if –
 - (a) the [Covid-19 \(Social Security – Reduction of Contribution Rates\) \(Jersey\) Regulations 2020](#) are in force;
 - (b) a contribution to which Article 22 of the Contributions Order applies is paid; and
 - (c) Article 22(1A) does not apply.
- (2) Despite Article 22(1)(b) of the Contributions Order the rate at which the contribution is to be paid is the rate applicable on the date on which that contribution was due to be paid.

5 ⁸

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	Project No (where applicable)
Social Security (Contributions) (Covid-19) (Jersey) Order 2020	R&O.38/2020	4 April 2020	
Social Security (Contributions) (Covid-19) (Amendment) (Jersey) Order 2020	R&O.118/2020	1 October 2020	
Social Security (Contributions) (Covid-19) (Amendment No. 2) (Jersey) Order 2021	R&O.19/2021	8 January 2021	
Social Security (Contributions) (Covid-19) (Amendment No. 3) (Jersey) Order 2021	R&O.40/2021	30 March 2021	

Project available at statesassembly.gov.je

Table of Endnote References

¹ Article 1	<i>amended by R&O.19/2021, R&O.40/2021</i>
² Article 2	<i>amended by R&O.118/2020, R&O.19/2021, R&O.40/2021</i>
³ Article 3	<i>amended by R&O.118/2020, R&O.19/2021, R&O.40/2021</i>
⁴ Article 4	<i>substituted by R&O.118/2020</i>
⁵ Article 4(1)	<i>substituted by R&O.40/2021</i>
⁶ Article 4(2)	<i>amended by R&O.40/2021</i>
⁷ Article 4A	<i>inserted by R&O.118/2020</i>
⁸ Article 5	<i>spent, omitted</i>