

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3219 of 19 April, 2001**

---

---

LEGAL NOTICE NO. 34 OF 2001

**SOCIAL SECURITY (INSURANCE) ACT**

**SOCIAL INSURANCE (CONTRIBUTIONS) REGULATIONS  
(AMENDMENT) REGULATIONS 2001**

In exercise of the powers conferred on me by section 6, 8, 9 and 43 of the Social Security (Insurance) Act I have made the following Regulations—

**Citation.**

1. These Regulations may be cited as the Social Insurance (Contributions) Regulations (Amendment) Regulations 2001.

**Amendment of the Social Insurance (Contributions) Regulations.**

2.(1) The Social Insurance (Contributions) Regulations shall be amended in accordance with the provisions of this regulation.

(2) Regulation 2 shall be amended as follows—

- (a) by deleting the words “and “arrears card”;
- (b) by substituting for the words “these expressions” in the instance where those words appear the words “that expression”;
- (c) for the definition of “Contributions Regulations” there shall be substituted the following definition—

“ “Contributions Regulations” means the Employment  
Injuries (Contributions) Regulations 2001;”;

the definitions of “insurance card”, “insurance stamp” and  
“stamp” are deleted;

- (e) by inserting the following definition—

““contribution quarter” means a period of 13 or 14 contribution weeks as the case may be;”

(3) Regulation 4 shall be amended as follows–

- (a) the heading to the regulation shall be amended by deleting the reference “Part I”
- (b) subregulation (1) shall be amended by substituting for the expression “Part I” The expression “regulation 2 to 8”;
- (c) subregulation (2) shall be amended by substituting for the words “payment shall be made by the affixing by the employer of a single stamp in respect of both such contributions.” the following words–

“a single payment shall be made in respect of both such contributions.”;

- (d) for subregulation (3) there shall be substituted the following subregulation–

“(3) Where, in any one contribution week, a contribution is to be paid by a voluntary contributor under the Act as well as a contribution under the Social Security (Employment Injuries Insurance) Act, the voluntary contributor shall retain his voluntary contributions schedules and submit it within 15 days following the expiration of each contribution quarter together with a remittance of the contributions as a voluntary contributor, and a second contribution schedule (which shall be delivered to the employer) shall be used for the payment of the contributions by the employer.”;

- (e) for subregulation (5) there shall be substituted the following subregulations–

“(5) As insured person who is entitled to pay contributions as a voluntary contributor shall–

- (a) obtain from the Director a voluntary contribution schedule in such form as the Director may direct for the contribution quarter which includes that week,
- (b) return his contribution schedule for that quarter, duly completed, to the Director or such other person as he may require within 15 days following the expiration of that quarter together with a remittance for the voluntary contributions payable by him in respect of any weeks in that quarter.

(5A) An insured person who is entitled to pay a contribution as a voluntary contributor in respect of any weeks in any quarter may remit the same to the Director or such other person as the Director may require at such intervals less than a contribution quarter as may be agreed by the Director.”;

- (f) sub-regulation (6) is revoked;

- (4) After regulation 4, there shall be inserted the following regulations—

**“Contribution schedules as respects self-employed persons.**

4A.(1) An insured person who is liable to pay a contribution as a self-employed person in respect of any week shall, immediately after such liability arises, register with the Director or such other person as he may require, and shall obtain from the Director a contribution schedule in such form as the Director may require for the contribution quarter which includes that week.

(2) Such schedule, whether produced manually or electronically, or whether contained on paper or such other medium as may be approved by the director, shall be in such form as the director may specify for a self-employed person.

(3) A self-employed person, on obtaining the contribution schedule, shall become responsible for the custody thereof so long as the liability to pay contributions continues or until the contribution schedule is delivered to the Director or such other person as he may require, or retained by an inspector, in

accordance with these regulations or any other regulations made under the Act.

(4) The person for the time being responsible for the custody of the contribution schedule in accordance with these regulations, or any person having in his possession or under his control any contribution schedule issued in respect of a self-employed person, shall produce it for inspection at any reasonable time when required so to do by an inspector, and if so required shall deliver up the contribution schedule to the inspector who may, if he thinks fit, retain it. The inspector shall acknowledge receipt in writing for any contribution schedule retained by him.

(5) Every self-employed person shall deliver to the Director or such other person as he may require the contribution schedule for that quarter so that the schedule, containing such information as the Director may require for determining the periods and the amount of the contribution payable by that person, is received within the fifteen days next following the expiration of each contribution quarter.

(6) Each completed contribution schedule shall either be signed, or if not on paper, shall be accompanied by a document signed, by the self-employed person or by any other person duly authorised by him in that behalf, containing a declaration by the self-employed person or such other person that to the best of his belief the information contained in the contribution schedule is true.

**Payment of contributions.**

4B.(1) A self-employed person shall record on the appropriate contribution schedule for the contribution quarter in which contributions are due the class, number of contributions and total amount due in respect of any contribution week within seven days next following the end of every month.

(2) A self-employed person shall pay to the Director within fifteen days next following the expiration of that month the amount due for the contributions recorded in accordance with the foregoing provisions of these regulations as being payable.

**Assessments by Director of contributions owing.**

4C.(1) Where it appears to the Director that any employer or self-employed person liable to pay contributions under these regulations has not done so, or has done so at an amount less than that which ought reasonably to have been paid, the Director may assess such person at such amount or additional amount as according to his judgment ought to have been paid.

(2) The Director shall cause to be served personally or sent by registered post to each employer or self-employed person to whom sub-regulation (1) applies, a notice stating the amount of contributions payable by him, the place at which such payment should be made, and informing him of his rights under this regulation

(3) If any employer or self-employed person disputes an assessment made under sub-regulation (1) he may appeal against that assessment by notice in writing addressed to the Director within 14 days from the date of the service of the notice of assessment.

(4) If the employer or self-employed person disputing the assessment was prevented from making the appeal within the specified period owing to absence from Gibraltar, sickness or other reasonable cause, he may apply to the Director for the appeal to be brought out of time: and where the Director is satisfied that the applicant was so prevented and that the application was made thereafter without unreasonable delay the Director shall consent to the application.

(5) Notice of any amended assessment as determined on an appeal under sub-regulation (3) shall be served by the Director on the appellant, either personally or by registered post; and any additional contributions shall be due and payable in full within one month after such service.

(6) Where no valid appeal has been lodged within the time limit set out in this sub-regulation (3) or where the amount of such contribution has been determined or confirmed on appeal, the assessment as made or agreed to or determined or

confirmed on appeal as the case may be, shall be final and conclusive for all purposes relating to the principal Act.”.

- (5) Regulation 5 shall be amended as follows—
- (a) the heading to the regulation shall be amended by deleting the reference “Part II”
  - (b) in sub-regulation (1) by substituting for the words “Part II” the words—

“ regulation 9 to 12”.

- (6) Regulation 7(2) shall be amended by substituting for paragraph (b) the following paragraph—

“(b) the evidence on which he was convicted shows that he, for the purpose of paying any contribution which he was liable or entitled to pay prior to the coming into force of the Social Security (Miscellaneous Provisions) Act (hereinafter “the amending Act”), has affixed to any insurance card any used insurance stamp within the meaning of section 43(1)(b) as it stood prior to the coming into force of the amending Act.”.

- (7) For regulation 21 and 22 there shall be substituted the following regulation—

**“Method of payment of arrears.**

21. An insured person who is entitled to pay arrears shall pay the amount due in relation to any contribution year, by such means as the Director may think fit, before the period of grace appropriate to that year.”.

Dated the 19th day of April, 2001.

Y. DEL AGUA  
Minister for Social Affairs.