

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4388 of 10 August, 2017

LEGAL NOTICE NO. 156 OF 2017.

SOCIAL SECURITY (INSURANCE) ACT

**SOCIAL INSURANCE (CONTRIBUTIONS) (AMENDMENT)
REGULATIONS 2017**

In exercise of the powers conferred on him by sections 3 and 6A of the Social Security (Insurance) Act, and all other enabling powers, the Minister has made the following Regulations-

Title and commencement.

1. These Regulations may be cited as the Social Insurance (Contributions) (Amendment) Regulations 2017 and shall be deemed to have come into operation on 1 July 2015.

Amendment of the Social Insurance (Contributions) Regulations.

2. The Social Insurance (Contributions) Regulations are amended by-

(a) inserting the following regulation after regulation 14A-

“Exemption for students.

14B.(1) A student shall not be liable to pay contributions under the Act as an insured person in respect of any week in which he is a student including any periods of vacation.

(2) In this regulation -

“student” means an individual receiving full-time instruction at an educational establishment;

“educational establishment” means a university, college, school or other educational establishment approved by the Minister; and

“vacation” means the period of time between the end of one term and the start of the next term as set by an educational establishment in respect of a particular student.”; and

- (b) inserting the following regulation after regulation 17-

“Credit for Employers.

17A.(1) An employer who has no more than ten employees at any time in a year of assessment may, subject to the provisions of this regulation, claim a credit of £100 per employee in respect of that year of assessment up to a maximum of £1,000.

(2) A claim under subregulation (1) may only be made if at the end of the year of assessment the employer has on the due date paid all amounts due and payable under the Act and under the Income Tax (Pay As You Earn) Regulations, 1989.

(3) If at the end of the year of assessment, the sum of the employer’s contribution in respect of an employee is less than £100 the employer may, in respect of that employee, only claim a credit equal to the total amount of the employer’s contribution.

(4) A credit granted under this regulation may be deducted from any liability to pay employer’s contribution incurred in the year following the year of assessment.

(5) In respect of a company or business in its first year of trading, subregulation (1) shall apply as if for “ten employees” there was substituted “twenty employees” and as if for “£1,000” there was substituted “£2,000”.

(6) For the purposes of this regulation,-

“year of assessment” means the period commencing 1st July 2014 and ending 30th June 2015, and each subsequent period of twelve months; and

“due date” on or before the 15th day of each month following the month on which the contribution, or amount due under the Income Tax (Pay As You Earn) Regulations, 1989, is due and payable.”.

Dated 10th August, 2017.

G H LICUDI QC,
Minister with responsibility for social security.