



Jersey

## **SOCIAL SECURITY (CONTRIBUTIONS) (AMENDMENT No. 15) (JERSEY) ORDER 2013**

*Made*

*Coming into force*

**THE MINISTER FOR SOCIAL SECURITY**, in pursuance of Articles 1(5) and 51 of the Social Security (Jersey) Law 1974, orders as follows –

### **1 Interpretation**

In this Order “principal Order” means the Social Security (Contributions) (Jersey) Order 1975.

### **2 Schedule 1 amended**

In Schedule 1 to the principal Order –

(a) for paragraphs 5 to 9 there shall be substituted the following paragraph –

#### **“5 Benefits in kind – accommodation or board and lodging**

- (1) Accommodation or board and lodging provided to a Class 1 insured person by the person’s employer shall be treated as earnings.
- (2) The value attributable to the accommodation or board and lodging shall be the amount equal to the earnings the employer would have paid to the employee had the employer not been providing the accommodation or board and lodging.”.

(b) paragraphs 11 and 14 shall be deleted.

### **3 Schedule 2 amended**

In Schedule 2 to the principal Order –

- (a) in paragraph 1(1), clauses (e), (f) and (h) shall be deleted;
- (b) paragraph 1(3) shall be deleted;
- (c) paragraphs 2 and 5 shall be deleted.

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**4 Citation and commencement**

This Order may be cited as the Social Security (Contributions) (Amendment No. 15) (Jersey) Order 2013 and shall come into force on 1st July 2013.

*Signed*.....

*Date*.....

*Minister for Social Security*

