

**THE STATES OF DELIBERATION**  
**of the**  
**ISLAND OF GUERNSEY**

**THE SOCIAL INSURANCE (GUERNSEY) LAW (AMENDMENT) ORDINANCE, 2025**

The States are asked to decide:-

Whether they are of the opinion to approve the draft Ordinance entitled "The Social Insurance (Guernsey) Law (Amendment) Ordinance, 2025" and to direct that the same shall have effect as an Ordinance of the States.

**EXPLANATORY MEMORANDUM**

This Ordinance –

- (a) in sections 1 to 3, amends the Social Insurance (Guernsey) Law, 1978 ("the Law") by transferring functions relating to the collection of social insurance contributions currently vested in the Policy & Resources Committee to the Director of the Revenue Service (those functions having originally been transferred by regulations, pursuant to the 2018 'Transformation of Income Tax and Contributions Services' resolutions, from the Committee for Employment & Social Security to the Policy & Resources Committee, and then performed by the Director of the Revenue Service pursuant to an instrument of delegation from the Policy & Resources Committee);
- (b) in section 4, inserts new sections 17A to 17F into the Law conferring powers on the Director of the Revenue Service (based on the powers of the Director under the Secondary Pensions (Guernsey and Alderney) Law, 2022) –
  - (i) under 17A, to impose civil sanctions for contraventions of the Law and the Social Insurance (Contributions) Regulations, 2000 relating to the payment of contributions;
  - (ii) under 17B, to issue information notices requiring an employer or insured person to provide the Director with information and documents relating to compliance with or the administration of the Law;
  - (iii) under 17C, to issue a compliance notice to an employer or an insured person directing them to refrain from, remedy or prevent a contravention of the Law in relation to contributions;
  - (iv) under 17D, to issue a third party compliance notice if an employer or insured person has contravened the Law in relation to contributions and the contravention was a result of a failure or default by a third party, directing the third party to refrain from, remedy or prevent a recurrence of the failure or default;

- (v) under 17E, to issue a fixed penalty notice if a person has failed to comply with any requirement of a notice under 17B, 17C or 17D;
  - (vi) under 17F, to issue an escalating penalty notice if a person has failed to comply with a notice under 17B, 17C or 17D and the Director has served a fixed penalty notice on that person under 17E in respect of that failure;
- (c) in section 4, also, inserts sections 17G to 17M into the Law which set out enforcement, administrative and other provisions ancillary to sections 17A to 17F;
  - (d) in sections 5 and 6, sets out consequential changes to the Law arising from the new sections 17A to 17F;
  - (e) in section 7, adds new sections 74AB and 74AC to the Law giving rights of appeal against notices under the new sections 17A to 17F and a power to make regulations about the appeals procedure;
  - (f) in sections 8 to 12, makes consequential amendments to the Law resulting from that new right of appeal;
  - (g) in section 13, inserts a new section 74H into the Law allowing the Director of the Revenue Service to review a notice under sections 17A to 17F;
  - (h) in sections 14 and 15, makes provision consequential on the transfer of contribution functions to the Director and the new civil sanction powers;
  - (i) in section 16, modernises the provisions relating to the powers of inspectors in section 103 of the Law by protecting documents subject to legal professional privilege or a lien;
  - (j) in section 17, rectifies a criminal fine in section 104 of the Law which by oversight has not been updated in accordance with the periodic increase in the uniform scale of fines;
  - (k) in section 18, modernises the provisions in section 104 of the Law about the prosecution of offences committed by bodies corporate or unincorporated bodies;
  - (l) in sections 19, 20 and 21, makes changes to the Law consequential on the transfer of contribution functions to the Director and the new civil sanction powers;
  - (m) in section 22, makes changes to the Law consequential on the new right of appeal under section 74AB;

- (n) in section 23, amends section 106 of the Law by creating a liability, where a person is convicted of an offence of non-payment of penalties under the new section 17A, 17E or 17F, to pay to the Director of the Revenue Service a sum equal to the amount unpaid;
- (o) in section 24, amends section 107 of the Law by making provision consequential on the amendment to section 106;
- (p) in sections 25 and 26, makes provision consequential on the transfer of contribution functions to the Director and the new civil sanction powers;
- (q) in sections 27 to 31, amends sections 111 to 112A of the Law (which deal with the exchange of information between the Committee for Employment & Social Security, the Administrator and other States committees and authorities) to encompass the contribution functions of the Director of the Revenue Service;
- (r) in section 32, amends the Sixth Schedule to the Law by inserting new relevant definitions; and
- (s) in sections 33, 34 and 35, deals respectively with extent, citation and commencement.

The Ordinance comes into force on the 1<sup>st</sup> June, 2025.



# **The Social Insurance (Guernsey) Law (Amendment) Ordinance, 2025**

**THE STATES**, in pursuance of their Resolutions of the 18<sup>th</sup> April, 2018<sup>a</sup> and the 21<sup>st</sup> October 2022<sup>b</sup>, and in exercise of the powers conferred upon them by sections 112B, 115A and 116 of the Social Insurance (Guernsey) Law, 1978<sup>c</sup> and sections 1 and 3 of the Public Functions (Transfer and Performance) (Bailiwick of Guernsey) Law, 1991<sup>d</sup>, and all other powers enabling them in that behalf, hereby order:-

## **Amendment of the Law.**

1. The Social Insurance (Guernsey) Law, 1978 is further amended as follows.

2. (1) In the provisions of that Law referred to in subsection (2) for "the Committee", wherever appearing, substitute "the Director of the Revenue Service".

(2) The provisions are sections 6(3), 8(3), 15(1)(b), 15(2)(b), 15(3) (and immediately before the words "may by regulations" in 15(3) insert "the Committee"), 16A(1) (and for the words "its" in 16A(1) where twice appearing substitute "the Director's"), 16B(1) and 104(1A).

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<sup>a</sup> Article III of Billet d'État No. XI of 2018.

<sup>b</sup> Article VII of Billet d'État No. XVIII of 2022.

<sup>c</sup> Ordres en Conseil Vol. XXVI, p. 292. This enactment has been amended.

<sup>d</sup> Ordres en Conseil Vol. XXXIII, p. 478. This enactment has been amended.

(3) In section 14(d) for "the Committee, where it is satisfied" substitute "the Committee or the Director of the Revenue Service, where satisfied".

(4) In section 16C(2) after "the Committee" wherever appearing insert "or the Director of the Revenue Service".

(5) In section 16D after "the Committee" insert "or the Director of the Revenue Service".

3. After section 16D delete the cross heading "*The States' grant*" and insert the following cross heading and sections –

*"Transfer of contribution functions to Director of Revenue Service*

**Transfer of functions under this Law.**

**16E.** (1) The functions, rights and liabilities of the Policy & Resources Committee and of its President and members relating to the collection of social insurance contributions arising under or by virtue of this Law and any other enactment (being the functions, rights and liabilities referred to in subsection (2)) are transferred to and vested in the Director of the Revenue Service.

(2) The functions, rights and liabilities referred to in subsection (1) are those of the Committee for Employment & Social Security and of its President and members transferred to and vested in the Policy & Resources Committee and its President and members by the Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018.

**Amendment of statutory references to Committee.**

**16F.** (1) For any references in or under this Law and any other enactment to the Policy & Resources Committee or its President or members, however expressed (being references described in subsection (2)), there are substituted, to the extent that the references relate to the collection of social insurance contributions, references to the Director of the Revenue Service.

(2) The references described in subsection (1) are any references to the Policy & Resources Committee or its President or members which were substituted for references to the Committee for Employment & Social Security and its President and members by the Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018.

**Savings and transitional provisions.**

**16G.** Anything done before the 1<sup>st</sup> June, 2025 or in the process of being done on that date by or in relation to the Policy & Resources Committee or its President, members or delegates under or by virtue of this Law or any other enactment shall have effect as if done or (as the case may be) may be continued by or in relation to the Director of the Revenue Service to the extent that the thing done or in the process of being done relates to the collection of social insurance contributions.

**Legislative functions not affected.**

**16H.** Sections 16E to 16G do not empower the Director of the Revenue Service to perform any legislative function of the Committee for Employment & Social Security or the Policy & Resources Committee.

**Interpretation of sections 16E to 16H.**

**16I.** In sections 16E to 16H –

**"collection of social insurance contributions"** means -

- (a) the functions of collection and recovery of, and assessment and enforcement of liability to pay, social insurance contributions,
- (b) the function of the classification of insured persons, and
- (c) all consequential, incidental, supplementary and ancillary functions, including (without limitation) the functions of the obtaining, receipt, keeping, disclosure and exchange of information in respect of or relevant to -
  - (i) social insurance contributions,
  - (ii) the collection and recovery of, and assessment and enforcement of liability to pay, such contributions, or
  - (iii) the classification of insured persons,

but for the avoidance of doubt the "collection of social insurance contributions" does not include any function of the Administrator –

- (A) under section 74(1)(a), to determine questions as to



whether the contribution conditions for any benefit are satisfied, or

(B) to determine whether a contribution credit should be awarded,

**"Director of the Revenue Service"** means the Director of the Revenue Service referred to in section 205 of the Income Tax (Guernsey) Law, 1975 and includes any Deputy Director of the Revenue Service,

**"legislative function"** means a power to make any subordinate legislation,

**"social insurance contributions"** means contributions payable under this Law.

**Repeal of transfer of functions regulations.**

**16J.** The Social Insurance (Collection of Contributions) (Transfer of Functions) Regulations, 2018 are repealed on the 1<sup>st</sup> June, 2025."

**4.** In, and at the end of, Part I (insured persons and contributions), insert the following cross heading and sections –

*"Civil sanctions*

**Penalties for failure by employer to deliver or send contribution schedule, etc.**

17A. (1) The Director of the Revenue Service may, if the Director is of the opinion that an employer has failed to –

- (a) register with the Committee in accordance with regulation 15(1) of the Contribution Regulations, or
- (b) deliver or send a contribution schedule in accordance with regulation 15(3) of the Contribution Regulations,

by notice impose on the employer a penalty not exceeding £300; and, in the case of a failure described in paragraph (b), the employer shall in addition be liable to a further penalty not exceeding £50 for every day after the imposition of the original penalty during which the failure continues.

(2) In this section, the "**Contributions Regulations**" means the Social Insurance (Contributions) Regulations, 2000.

(3) The Committee may by regulations amend the amount of the penalty or further penalty imposed under subsection (1).

**Information notices.**

17B. (1) The Director of the Revenue Service may issue an information notice to an employer or insured person requiring the employer or insured person to provide to the Director, in such form and manner, at such times or intervals and within such period as may be specified in the notice,

such information and documents or descriptions of information and documents as may be so specified, being –

- (a) information and documents demonstrating compliance with any provision of or under this Law in relation to contributions, or
- (b) information and documents which the Director of the Revenue Service considers necessary for the purposes of –
  - (i) determining a person's classification or liability to contributions or otherwise facilitating the performance of the functions of the Director relating to the collection of social insurance contributions arising under or by virtue of the provisions of this Law or any other enactment, or
  - (ii) reviewing compliance with any provision of or under this Law in relation to contributions or evaluating the functioning of any such provision.

(2) An information notice may state that, if the employer or insured person fails to comply with the requirements of the notice, the Director of the Revenue Service may issue a fixed penalty notice under section 17E.

**Compliance notices.**

17C. (1) The Director of the Revenue Service may issue a compliance notice to an employer or an insured person if the Director is of the opinion that the employer or insured person has contravened a provision of or under this Law in relation to contributions.

(2) A compliance notice is a notice directing the person to whom it is issued to take, or refrain from taking, the steps specified in the notice in order to remedy or prevent a recurrence of the contravention.

(3) A compliance notice may, in particular –

- (a) state the period within which any step must be taken or must cease to be taken,
- (b) require the person to whom it is issued to provide within a specified period specified information and documents or specified descriptions of information and documents relating to the contravention,
- (c) require the person to inform the Director of the Revenue Service, within a specified period, how the person has complied or is complying with the notice, and
- (d) state that, if the person fails to comply with the requirements of the notice, the Director of the

Revenue Service may issue a fixed penalty notice under section 17E.

(4) The steps specified in the notice may, without limitation, include such steps as the Director of the Revenue Service thinks appropriate for placing any employed person or other insured person to whom the contravention relates in the same position (as nearly as possible) as if the contravention had not occurred.

(5) A compliance notice may give the person to whom it is issued a choice between different ways of remedying or preventing the recurrence of that person's contravention.

**Third party compliance notices.**

**17D.** (1) The Director of the Revenue Service may issue a third party compliance notice if the Director is of the opinion that –

- (a) an employer or an insured person has contravened a provision of or under this Law relating to contributions, and
- (b) the contravention is or was, wholly or partly, a result of –
  - (i) a failure of another person (the "**third party**") to do any thing, or
  - (ii) a default by the third party in the doing of any thing.

(2) A third party compliance notice is a notice directing the third party to take, or refrain from taking, the steps specified in the notice in order to remedy or prevent a recurrence of the failure or default.

(3) A third party compliance notice may, in particular –

- (a) state the period within which any step must be taken or must cease to be taken,
- (b) require the third party to provide within a specified period specified information and documents or specified descriptions of information and documents relating to the contravention,
- (c) require the third party to inform the Director of the Revenue Service, within a specified period, how the third party has complied or is complying with the notice, and
- (d) state that, if the third party fails to comply with the requirements of the notice, the Director of the Revenue Service may issue a fixed penalty notice under section 17E.

(4) The steps specified in the notice may, without limitation, include such steps as the Director of the Revenue Service thinks appropriate for placing any employed person or other insured person to whom

the failure or default relates in the same position (as nearly as possible) as if the failure or default had not occurred.

(5) A third party compliance notice may give the third party a choice between different ways of remedying or preventing the recurrence of the third party's failure or default.

**Fixed penalty notices.**

17E. (1) The Director of the Revenue Service may issue a fixed penalty notice to a person if the Director is of the opinion that the person has failed to comply with any requirement of –

- (a) an information notice under section 17B,
- (b) a compliance notice under section 17C,
- (c) a third party compliance notice under section 17D, or
- (d) any provision of or under this Law in relation to contributions (save for a failure to comply with a requirement referred to in section 17A(1)(a) or (b)).

(2) Notwithstanding subsection (1), the Director of the Revenue Service may not issue a fixed penalty notice if it relates to a failure to comply with a notice under section 17B, 17C or 17D and the person to whom that notice was issued –

(a) has applied for a review of the notice under section 74H and the review has not been completed, or

(b) has exercised the right of appeal to the Guernsey Revenue Service Tribunal under section 74AB in respect of the notice and the appeal has not been finally determined.

(3) A fixed penalty notice is a notice requiring the person to whom it is issued to pay a penalty before the date specified in the notice.

(4) The penalty –

(a) is to be determined in accordance with regulations of the Committee made under this subsection, and

(b) must not exceed £50,000.

(5) A fixed penalty notice must –

(a) state the amount of the penalty,

(b) state the date, which must be at least 4 weeks after the date on which the notice is issued, by which the penalty must be paid,

(c) state the period to which the penalty relates,



- (d) specify the failure to which the penalty relates, and
- (e) state that, if the failure to comply continues after the date specified under paragraph (b), the Director of the Revenue Service may issue an escalating penalty notice under section 17F.

**Escalating penalty notices.**

**17F.** (1) The Director of the Revenue Service may issue an escalating penalty notice to a person if the Director is of the opinion that the person has failed to comply with any requirement of the following notices ("**original notices**") –

- (a) an information notice under section 17B,
- (b) a compliance notice under section 17C, or
- (c) a third party compliance notice under section 17D,

and if the Director has previously served a fixed penalty notice on that person under section 17E in respect of the failure to comply.

(2) Notwithstanding subsection (1), the Director of the Revenue Service may not issue an escalating penalty notice if it relates to a failure to comply with an original notice and the person to whom that original notice was issued –

(a) has applied for a review of –

(i) the original notice, or

(ii) a fixed penalty notice issued in relation to a failure to comply with the original notice,

under section 74H and the review has not been completed, or

(b) has exercised the right of appeal to the Guernsey Revenue Service Tribunal under section 74AB in respect of –

(i) the original notice, or

(ii) a fixed penalty notice issued in relation to a failure to comply with the original notice,

and the appeal has not been finally determined.

(3) An escalating penalty notice is a notice requiring the person to whom it is issued to pay an escalating penalty if the person fails to comply with the original notice referred to in subsection (1) before the date specified in the escalating penalty notice under subsection (6)(d).

(4) An escalating penalty is a penalty which is calculated by reference to a prescribed daily rate.

(5) The prescribed daily rate –

(a) is to be determined in accordance with regulations of the Committee made under this subsection, and

(b) must not exceed £10,000.

(6) An escalating penalty notice must –

(a) specify the failure to which the notice relates,

(b) state that, if the person fails to comply with the original notice referred to in subsection (1) before a specified date, the person will be liable to pay an escalating penalty,

(c) state the daily rate of the escalating penalty and the way in which the penalty is calculated,

(d) specify the date from which the escalating penalty will be payable, which must not be earlier than the date specified in the fixed penalty notice under section 17E(5)(b),

- (e) state that the escalating penalty will continue to be payable at the daily rate until the date on which the person complies with the original notice referred to in subsection (1) or such earlier date as the Director of the Revenue Service may determine.

**Notification of right of review and appeal.**

**17G.** A notice issued under any of sections 17A to 17F must inform the person to whom the notice is issued of –

- (a) the review process under section 74H, and
- (b) the right of appeal to the Guernsey Revenue Service Tribunal under section 74AB.

**Penalty notices: recovery.**

**17H.** Any penalty payable under section 17A, 17E or 17F is recoverable by the Director of the Revenue Service as a civil debt from the person to whom the notice imposing the penalty was issued.

**Service of notices.**

**17I.** Sections 68(1AAA), 73A(1) and 73B of the Income Tax (Guernsey) Law, 1975 apply in relation to a notice of the Director issued under any of sections 17A to 17F as they apply in relation to a notice or document referred to in those sections of that Law, and references in this Law however expressed to the issue or receipt of a notice under any of sections 17A to 17F shall be construed accordingly.

**Offence of failing to comply.**

17J. (1) An offence is committed by a person who without lawful authority or reasonable excuse fails to pay a penalty imposed under section 17A, 17E or 17F or otherwise contravenes a requirement of a notice issued under any of sections 17A to 17F.

(2) A person guilty of an offence under subsection (1) is liable, on summary conviction, to a fine not exceeding level 5 on the uniform scale.

**Legal professional privilege, liens and duties of confidentiality.**

17K. (1) Nothing in section 17B, 17C or 17D compels the production or divulgence of a communication or item subject to legal professional privilege, within the meaning of section 24 of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, when it is in the possession of a person who is entitled to possession of it; but an advocate or other legal adviser may be required to give the name and address (including an electronic address) of a client.

(2) Where a person claims a lien on a document, its production under section 17B, 17C or 17D is without prejudice to the lien.

(3) A requirement imposed under section 17B, 17C or 17D has effect notwithstanding any obligation as to confidentiality or other restriction upon the disclosure of information imposed by statute, contract or otherwise; and accordingly, the obligation or restriction is not contravened by the making of a disclosure, or by any other act or omission, pursuant to such a requirement.

**Interpretation of sections 17A to 17K.**

17L. In sections 17A to 17K, unless the context requires otherwise –

"**documents**" includes information stored or recorded in any form (including, without limitation, in electronic form), and –

- (a) in relation to information stored or recorded otherwise than in legible form, references to its production, however expressed, include (without limitation) references to the production of the information in a form –
  - (i) in which it can be taken away, and
  - (ii) in which it is visible and legible or from which it can readily be produced in a visible and legible form,
- (b) without prejudice to paragraph (a), references to the production of documents, howsoever expressed, include (without limitation) references to the production of a copy thereof in the English language:

provided always that the Committee may by regulations amend the definition of "**documents**",

"**finally determined**", in relation to an appeal, means that the appeal and any further appeal therefrom has been finally disposed of or withdrawn,

"**original notice**" means –

- (a) an information notice under section 17B,
- (b) a compliance notice under section 17C, or
- (c) a third party compliance notice under section 17D.

**Preceding sections without prejudice to enforcement provisions of Part VII.**

**17M.** For the avoidance of doubt the provisions of sections 17A to 17L are in addition to and not in derogation from the provisions of sections 103 to 110 ("enforcement").

5. In section 74(1), after paragraph (c) insert –

- "(d) questions relating to a penalty imposed or notice issued under any of sections 17A to 17F, by the Director of the Revenue Service."

6. In the heading to section 74A after "Director of Revenue Service" add "on contribution and classification questions".

7. After section 74A insert the following sections –

**"Appeals to Revenue Service Tribunal from decisions of Director of Revenue Service on penalty and information notices.**

**74AB.** (1) A person aggrieved by a decision of the Director of the Revenue Service to issue a notice under any of sections 17A to 17F may, if one of the conditions in subsection (2) is satisfied, appeal to the Guernsey Revenue Service Tribunal on giving to the Director notice in writing, stating the grounds of appeal, within a period of 30 days beginning on the date of the notice.

(2) The conditions are –

- (a) that the Director of the Revenue Service has completed a review of the notice under section 74H, or
- (b) that the person to whom the notice was issued has made an application for the review of the notice under section 74H(1)(a) and the Director of the Revenue Service has determined not to carry out such a review.

(3) The Guernsey Revenue Service Tribunal may admit an appeal under subsection (1) after the expiration of the 30 day period if satisfied that owing to absence, sickness or other reasonable cause a person was prevented from giving notice of appeal within that period.

(4) The sole grounds of appeal are that –

- (a) the decision in question –



- (i) was based on a miscalculation or was otherwise wrong, or
  - (ii) was unreasonable as a matter of law, having regard to all facts and circumstances of the case, or
- (b) without prejudice to paragraph (a), any penalty imposed by the decision is not payable.

(5) On an appeal to the Guernsey Revenue Service Tribunal the effect of the notice is suspended for the period beginning when the Guernsey Revenue Service Tribunal receives notice of the appeal and ending when –

- (a) the appeal is finally determined, and
- (b) any order or direction of the Guernsey Revenue Service Tribunal to the Director of the Revenue Service for giving effect to its decision has been complied with.

**Appeals to Revenue Service Tribunal – regulations as to procedure, etc.**

**74AC.** (1) Subject to the provisions of this Part of this Law, the Committee may, by regulations, make further provision in relation to appeals against the determination of a question under section 74(1)(b), (c) or (d), including, without limitation provision corresponding to that which may be made by regulations of the Committee under the Third Schedule in respect of adjudication under this Law.

(2) The provisions of subsection (1) are without prejudice to the provisions of or under the Income Tax (Guernsey) Law, 1975 in respect of the Guernsey Revenue Service Tribunal, adjudication and appeals."

8. In section 74C(1), after "determination" insert "or decision".

9. In section 74D(1), after "section 74A(1)" insert "or 74AB(1)".

10. In section 74E(1)(a) and (b), after "determination", wherever appearing, insert "or decision".

11. After section 74E(1)(b) insert the following paragraph –

"or (c) in the case of a notice imposing a penalty, and without prejudice to paragraphs (a) and (b), confirm or annul the notice or vary it so as to increase or reduce the penalty."

12. In section 74F(8) –

(a) after "any contribution" insert "or penalty", and

(b) after "74(1)(b) or (c)" insert "or, as the case may be, the decision under section 17A, 17E or 17F".

13. After section 74G insert the following section –

**"Review of notices issued under sections 17A to 17F.**

**74H.** (1) The Director of the Revenue Service may review a notice issued under any of sections 17A to 17F –

(a) on the written application, made within a period of 30 days beginning on the date of the notice, of the person to whom the notice was issued, or

(b) of the Director's own motion, if the Director otherwise considers it appropriate.

(2) On the review of a notice, the effect of the notice may be suspended at the discretion of the Director of the Revenue Service for the period beginning when the Director of the Revenue Service determines to carry out the review and ending when the review is completed.

(3) In carrying out a review, the Director of the Revenue Service must consider, without limitation, any representations made by the person to whom the notice was issued.

(4) The Director of the Revenue Service's powers to review include power to –

(a) confirm, vary or revoke the notice,

(b) substitute a different notice, and

(c) in the case of a notice imposing a penalty, and without prejudice to paragraphs (a) and (b),

confirm or annul the notice or vary it so as to increase or reduce the penalty.

(5) The Committee may, by regulations, make further provision in relation to a review under this section including, without limitation, provision –

- (a) amending the period within which an application to review a notice may be made under subsection (1)(a),
- (b) prescribing the period within which a notice may be reviewed of the Director's own motion under subsection (1)(b), and
- (c) as to the making of representations to the Director under subsection (3).".

**14.** In section 91A(1), after the second reference to "in relation to contributions" insert "(and for the avoidance of doubt references to contributions include, without limitation, references to the collection of, and the imposition and enforcement of penalties in respect of, contributions)".

**15.** In section 100(2), after "the Committee" insert "or the Director of the Revenue Service".

**16.** After section 103(8) insert the following subsections –

"(9) Nothing in this section compels the production or divulgence of a communication or item subject to legal professional privilege, within the meaning of section 24 of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, when it is in the possession of a person who is entitled to possession of it; but an advocate or other legal adviser may be required to give the name and address (including an electronic address) of a client.

(10) Where a person claims a lien on a document, its production under this section is without prejudice to the lien.

(11) A requirement imposed under this section has effect notwithstanding any obligation as to confidentiality or other restriction upon the disclosure of information imposed by statute, contract or otherwise; and accordingly, the obligation or restriction is not contravened by the making of a disclosure, or by any other act or omission, pursuant to such a requirement."

**17.** In section 104 –

- (a) in subsection (2) for "two thousand pounds" substitute "twice level 5 on the uniform scale", and
- (b) in subsection (3)(b) for "twenty pounds" substitute "£50 (or such other amount as the Committee may prescribe by regulations)".

**18.** For section 104(5) substitute the following subsections –

"(5) Where an offence under this Law is committed by a legal person and is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any of the following persons –

- (a) any director, manager, secretary or other similar officer, or any general partner (in the case of a limited partnership with legal personality), member (in the case of a limited liability partnership) or foundation official (in the case of a foundation), of the legal person, or
- (b) any person purporting to act in any such capacity,

that person as well as the legal person is guilty of the offence and may be proceeded against and punished accordingly.

(5A) Where the affairs of a legal person are managed by its members, subsection (5) applies to a member in connection with that member's functions of management as if that member were a director.

(5B) Where an offence under this Law is committed by an unincorporated body and is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any of the following persons –

- (a) in the case of a partnership, any partner (but subject to paragraph (b)),

- (b) in the case of a limited partnership without legal personality, any general partner,
- (c) in the case of any other unincorporated body, any officer of that body who is bound to fulfil any duty whereof the offence is a breach or, if there is no such officer, any member of the committee or other similar governing body, or
- (d) any person purporting to act in any capacity described in paragraph (a), (b) or (c),

that person as well as the unincorporated body is guilty of the offence and may be proceeded against and punished accordingly.

(5C) Where an offence under this Law is alleged to have been committed by an unincorporated body, proceedings for the offence shall, without prejudice to subsection (5B), be brought in the name of that body and not in the name of any of its members.

(5D) A fine imposed on an unincorporated body on its conviction of an offence under this Law shall be paid from the funds of that body."

**19.** In section 104(8) –

- (a) after "the Committee" insert "or, in relation to contributions, the Director of the Revenue Service", and

- (b) after "the Guernsey Insurance Fund" insert "or, as the case may be, to the Director of the Revenue Service".

20. In section 105(1)(b) after "contributions" insert "or the payment of penalties under section 17A, 17E or 17F".

21. In section 105(1)(c) after "the Guernsey Insurance Fund" insert "or, as the case may be, to the Director of the Revenue Service".

22. In section 105(3) –

- (a) in paragraph (a), after "74A," insert "74AB,"

- (b) immediately after paragraph (a) insert –

"(ab) if a review under section 74H of the decision of the Director of the Revenue Service is pending or if any period prescribed by or under this Law within which –

- (i) an application to review such a decision may be made under section 74H(1)(a), or

- (ii) such a decision may be reviewed by the Director of the Revenue Service of the Director's own motion under section 74H(1)(b),



has not expired, or",

23. For section 106(1) substitute –

"106. (1) Where a person ("D") is convicted of –

- (a) an offence under section 104(1) of failing to pay a contribution, or
- (b) an offence under section 17J in respect of a failure to pay a penalty imposed under section 17A or a contravention of a requirement of a fixed penalty notice issued under section 17E or an escalating penalty notice issued under section 17F,

and the contribution or penalty in question or any part thereof remains unpaid at the date of the conviction, D is liable to pay to the Guernsey Insurance Fund or, as the case may be, to the Director of the Revenue Service a sum equal to the amount which D failed to pay."

24. In section 107 –

- (a) in subsection (1) after "contributions" insert "or penalties",
- (b) after subsection (4) insert the following subsection –

"(4A) If the offence is one of failure to pay a penalty, evidence may be given of failure on the part of the person convicted to pay penalties under this Law on the date of the offence or during the two years preceding that date.",

(c) in subsection (5) –

(i) for "subsection (3) or subsection (4) of this section" substitute "subsection (3), (4) or (4A)",

(ii) after "the Guernsey Insurance Fund" insert "or, as the case may be, to the Director of the Revenue Service", and

(iii) for "he" substitute "the person convicted".

25. In section 108(2) –

(a) after "the Guernsey Insurance Fund" insert "or, as the case may be, to the Director of the Revenue Service", and

(b) after "the contributions" insert "or penalties".

26. In section 110(1) –

(a) after "debts due to the Committee" insert "or, in the case of contributions, to the Director of the Revenue Service", and

- (b) after "by the Committee" insert "or, as the case may be, by the Director of the Revenue Service".

27. In section 111(1) for the wording immediately after paragraph (e) substitute the following –

"provided that –

- (i) the Administrator or any person authorised by the Administrator in that behalf may disclose such information, not being information as to the income of any person, for any purpose approved by –

- (A) the Committee, or

- (B) in the case of information relating to contributions, the Director of the Revenue Service, and

- (ii) the Director of the Revenue Service may disclose such information, being information relating to contributions, for the purposes of enabling the Director to perform the functions of the Director under this Law or any other enactment,

and in this proviso "**information relating to contributions**" means information held by or under the control of the Director for the purposes of the performance of the functions of the Director relating to the collection of social insurance contributions arising under or by virtue of the provisions of this Law and any other enactment."

28. After section 111(7), insert the following subsection –

"(8) In subsections (3), (4), (5A) and (6) any reference to the Administrator however expressed includes a reference to the Director of the Revenue Service."

29. In section 111A(1) after "The Administrator" insert "and (to the extent to which the Director is in possession of the relevant information) the Director of the Revenue Service".

30. In section 111B for the words preceding paragraph (a) substitute –

"The Administrator and the Director of the Revenue Service shall, if and to the extent requested to do so by the Administrator of Population Management appointed under the Population Management (Guernsey) Law, 2016 or by a person authorised in that behalf by the States Committee for Home Affairs, disclose as soon as practicable to the Administrator of Population Management or, as the case may be, to that person (for use in connection with the performance by the Administrator of Population Management or the Committee for Home Affairs of their respective functions under the Population Management (Guernsey) Law, 2016) -"

31. In section 112A(1) and (2) (exchange of information with Director of the Revenue Service), after "the Income Tax (Guernsey) Law, 1975" insert "or this Law".

32. In the table in the Sixth Schedule (glossary of expressions) insert the following expressions and meanings in the appropriate places –

<b>Expression</b>	<b>Meaning</b>
"Collection of social insurance contributions"	See section 16I
"Contributions Regulations".	See section 17A(2).
"Director of the Revenue Service".	See section 16I.
"Documents".	See section 17L.
"Finally determined", in relation to an appeal.	See section 17L.
"Original notice".	See section 17L.
"Uniform scale".	The uniform scale of fines for the time being in force under the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989.

**Extent.**

33. This Ordinance shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

**Citation.**

34. This Ordinance may be cited as the Social Insurance (Guernsey) Law (Amendment) Ordinance, 2025.

**Commencement.**

35. This Ordinance shall come into force on the 1<sup>st</sup> June, 2025.