



STATUTORY INSTRUMENTS.

S.I. No. 38 of 2017



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (VOLUNTARY
CONTRIBUTIONS) REGULATIONS 2017

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 1) (VOLUNTARY CONTRIBUTIONS) REGULATIONS 2017

I, LEO VARADKAR, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (adapted by the Social and Family Affairs (Alteration of Name of Department and Title of Minister) Order 2010 (S.I. No. 186 of 2010)) and 24 (amended by section 3 of the Social Welfare and Pensions Act 2012 (No. 12 of 2012)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), hereby make the following Regulations:

Citation and construction

1. (1) These Regulations may be cited as the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Voluntary Contributions) Regulations 2017.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2016 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2017.

Definition

2. In these Regulations “Principal Regulations” means the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996).

Commencement

3. These Regulations come into operation on 6 February 2017.

Application to become voluntary contributor

4. The Principal Regulations are amended by the substitution of the following article for article 28:

“Application to become voluntary contributor

28. The application to be made under section 24 of the Act of 2005 to become a voluntary contributor shall be made to the Minister, in writing in the form for the time being approved by him or her for that purpose, within sixty months after the end of the contribution year in which—

- (i) the applicant ceased to be an employed contributor,
- (ii) an employment contribution was last credited to the applicant in accordance with the provisions of these Regulations, or
- (iii) the applicant ceased to be a self-employed contributor,

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or such longer period as the Minister, having regard to the circumstances of the particular case, may allow.”.

Commencement as voluntary contributor

5. The Principal Regulations are amended by the substitution of the following article for article 29:

“Commencement as voluntary contributor

29. A person who wishes to become a voluntary contributor under section 24 of the Act of 2005 shall elect to become a voluntary contributor—

- (a) from the beginning of the contribution week following that in which he or she ceased to be an employed contributor,
- (b) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the contribution year in which he or she ceased to be an employed contributor,
- (c) from the beginning of the contribution week following that in which employment contributions were last credited to him or her in accordance with the provisions of these Regulations,
- (d) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the contribution year in which employment contributions were last credited to him or her in accordance with the provisions of these Regulations,
- (e) from the beginning of the contribution year following that in which he or she ceased to be a self-employed contributor, or
- (f) from the beginning of any contribution year where the voluntary contribution relates to a contribution year within sixty months after the end of the contribution year in which he or she ceased to be a self-employed contributor.”.

Evidence of reckonable income

6. The Principal Regulations are amended by the substitution of the following article for article 30:

“Evidence of reckonable income

30. A person applying to become a voluntary contributor shall—

- (a) at the time of making the application, and
- (b) thereafter within five months from the end of each contribution year subsequent to the contribution year in which such application was made, furnish such evidence of his or her reckonable income as the Minister may require in order to calculate the amount of the voluntary contribution to be paid by him or her.”.

Manner of payment of voluntary contributions

7. Article 33 of the Principal Regulations is amended by the substitution of “section 24(1) of the Act of 2005” for “section 21(1)”.

Time limit for payment of voluntary contributions

8. The Principal Regulations are amended by the substitution of the following articles for article 34:

“Time limit for payment of voluntary contributions

34. A voluntary contribution paid in one payment or in instalments shall be paid in full—

- (a) within twelve months of the date of issue of notification of the amount of voluntary contribution due by him or her in respect of the contribution year to which such contribution relates, or
- (b) after the date on which it is due in accordance with paragraph (a) of this article, if the Minister is satisfied that there is good cause for late payment.

Refund of voluntary contributions paid outside specified periods

34A. Where a voluntary contribution, due to be paid in one payment or in instalments, is not paid in full within the periods specified in article 34 the voluntary contribution shall—

- (a) be treated as not having been paid, and
- (b) be refunded by the Minister to the said contributor.”.

Revocations

9. Article 35 and 36 of the Principal Regulations are revoked.



GIVEN under my Official Seal,
6 February 2017.

LEO VARADKAR,
Minister for Social Protection.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations provide for the extension of the time frame for application to become a voluntary contributor from twelve months from the end of the contribution year in which PRSI contributions were last paid or credited, to sixty months from the end of the contribution year in which such contributions were paid or credited.

These Regulations also provide that the revised time limits for payment of voluntary contributions shall be—

- within twelve months of the date of issue of notification of the amount of voluntary contribution due, or
- after such date, if the Minister is satisfied that there is good cause for late payment.

A number of other necessary consequential amendments, arising from the extension of the time frame, are also required to be made to the Social Welfare (Consolidated Contributions and Insurability) Regulations and these Regulations provide for the necessary changes.

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