



STATUTORY INSTRUMENTS.

S.I. No. 1 of 2015



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (RETURN OF
CONTRIBUTIONS) REGULATIONS 2015

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I, JOAN BURTON, 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 36 (amended by section 6 of the Social Welfare and Pensions Act 2014 (No. 16 of 2014)) 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) (Return of Contributions) Regulations 2015.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability Regulations) 1996 to 2014 shall be construed together as one and may be cited as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2015.

Commencement

2. These Regulations come into operation on 1 January 2015.

Return of employment contributions in respect of certain seafarers

3. The Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) are hereby amended by substituting the following article for article 72A (amended by article 2 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2014 (No. 154 of 2014)):

“Return of employment contributions in respect of certain seafarers

72A. (1) In this article—

‘qualifying ship’ has the meaning given to it in section 36 of the Act of 2005;

‘qualifying seafarer’ has the meaning given to it in section 36 of the Act of 2005.

(2) The period prescribed for the purposes of section 36(1) of the Act of 2005 is the period commencing on 1 January 2015 and expiring on 31 December 2016.

(3) An application for a return of employment contributions under section 36(1) of the Act of 2005 shall be made—

Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 9th January, 2015.

- (a) to the Collector-General,
- (b) not earlier than the last day of the contribution year in respect of which the employment contributions have been paid, and
- (c) in the form for the time being approved by the Minister or the Collector-General, as appropriate, or in such other manner as the Minister or the Collector-General may accept as being sufficient in the circumstances.

(4) The following vessels are prescribed for the purposes of paragraph (i) of the definition of 'qualifying ship' contained in section 36(3) of the Act of 2005 as not being included in that definition:

- (a) a fishing vessel;
- (b) a tug, other than a tug in respect of which a certificate has been given by the Minister for Transport, Tourism and Sport certifying that, in the opinion of that Minister, the tug is capable of operating in seas outside the portion of the seas which are, for the purposes of the Sea-Fisheries and Maritime Jurisdiction Act 2006 (No. 8 of 2006), the territorial seas of the State;
- (c) a vessel (including a dredger) used primarily as a floating platform for working machinery or as a diving platform.”.



GIVEN under my Official Seal,
1 January 2015.

JOAN BURTON,
Minister for Social Protection.

EXPLANATORY NOTE

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

Section 6 of the Social Welfare and Pensions Act 2014 clarifies the powers contained in the Social Welfare Consolidation Act 2005 which enable the Minister for Social Protection to make regulations to provide for refunds of employer PRSI contributions in the case of certain seafarers as provided for under EU rules.

These Regulations prescribe the period during which the refunds of employer PRSI contributions will operate, i.e. in respect of the employment of qualified seafarers during the period from 1 January 2015 to 31 December 2016.

These Regulations also prescribe the form, manner and time for making an application for such a refund of PRSI contributions. In addition, the Regulations prescribe certain types of vessel which are excluded for the purposes of the PRSI refund scheme, i.e. fishing vessels, certain tugs and vessels, including dredgers, used primarily as floating platforms for working machinery or as diving platforms.

The provisions contained in section 6 of the Social Welfare and Pensions Act 2014 and in these Regulations complement similar refund provisions contained in the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Refunds) Regulations 2014 (S.I. No. 154 of 2014), which provide for the refund of employer PRSI contributions in respect of the employment of qualified seafarers during the period from 1 January 2004 to 31 December 2014.

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