



STATUTORY INSTRUMENTS.

S.I. No. 105 of 2018

SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (RETURN OF
CONTRIBUTIONS) REGULATIONS 2018

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I, REGINA DOHERTY, Minister for Employment Affairs and 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 2017 (S.I. No. 366 of 2017)) 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 2018.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability Regulations) 1996 to 2017 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2018.

Commencement

2. These Regulations shall have effect from 1 January 2017.

Return of employment contributions in respect of certain seafarers

3. Article 72A (amended by article 3 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 1) (Return of Contributions) Regulations 2015 (S.I. No. 1 of 2015)) of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) is amended by the substitution of the following sub-article for sub-article (2):

“(2) The period prescribed for the purposes of section 36(1) of the Act of 2005 is the period commencing on 1 January 2017 and expiring on 31 December 2022.”.



GIVEN under my Official Seal,
26 March 2018.

REGINA DOHERTY,
Minister for Employment Affairs and Social Protection.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 6th April, 2018.*

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 clarified the powers contained in the Social Welfare Consolidation Act 2005 which enable the Minister for Employment Affairs and 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.

The Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No.1) (Return of Contributions) Regulations 2015 (S.I. No. 1 of 2015) prescribe the form, manner and time for making an application for such a refund. 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 2015 Regulations prescribed the period 1 January 2015 to 31 December 2016 as the period during which the refunds of employer PRSI contributions would operate in respect of the employment of qualified seafarers.

These Regulations extend the period during which the refunds of employer PRSI contributions will operate to 31 December 2022. The Regulations also retrospectively apply the refund provisions to 1 January 2017.

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nó trí aon díoltóir leabhar.

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
52 ST. STEPHEN'S GREEN, DUBLIN 2.
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)
or through any bookseller.

€1.27



Wt. (B33356). 285. 4/18. Essentra. Gr 30-15.