



STATUTORY INSTRUMENTS.

S.I. No. 121 of 2013



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 1) (EXCEPTED
EMOLUMENTS) REGULATIONS 2013

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INSURABILITY) (AMENDMENT) (NO. 1) (EXCEPTED
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I, JOAN BURTON, Minister for Social Protection in exercise of the powers conferred on me by sections 2(1) and 4 (amended by section 96 of the Ministers and Secretaries (Amendment) Act 2011 (No. 10 of 2011)) 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) (Excepted Emoluments) Regulations 2013.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2012 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2013.

Excepted emoluments.

2. Article 27 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996) is amended by inserting the following paragraph after paragraph (f):

“(fa) any amount transferred by an administrator under section 782A(3) of the Act of 1997.”.



GIVEN under my Official Seal,
28 March 2013.

JOAN BURTON,
Minister for Social Protection.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 12th April, 2013.*

EXPLANATORY NOTE

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

Section 2 of the Finance Act 2013 provides that an amount paid under the pre-retirement access to Additional Voluntary Contributions (AVC) arrangements, as announced by the Minister for Finance in Budget 2013 and provided for in section 17 of that Act, will not be liable for the Universal Social Charge.

These Regulations make similar provision in the case of PRSI by exempting amounts paid under the pre-retirement access to AVCs from liability for PRSI contributions. The provisions of these Regulations have effect from the enactment of the Finance Act 2013.

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