



Number 2 of 2020

Emergency Measures in the Public Interest (Covid-19) Act 2020



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EMERGENCY MEASURES IN THE PUBLIC INTEREST (COVID-19) ACT 2020

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EMERGENCY MEASURES IN THE PUBLIC INTEREST (COVID-19) ACT 2020

An Act, to make exceptional provision, in the public interest and having regard to the manifest and grave risk to human life and public health posed by the spread of the disease known as Covid-19 and in order to mitigate, where practicable, the effect of the spread of that disease and to mitigate the adverse economic consequences resulting, or likely to result from the spread of that disease and to mitigate its impact on the administration of vital public service functions; to make provision in relation to the operation of certain provisions of the Residential Tenancies Act 2004 during the period of 3 months following the enactment of this Act and such further period (if any) as may be specified by order of the Government; to amend the Planning and Development Act 2000 to provide, in certain circumstances, for the disregard of a certain period in the calculation of time limits referred to in that Act and in certain other enactments; to provide for the registration of certain health and social care professionals to fulfil the need for medical resources to alleviate the risk from Covid-19 to human life and public health and for those and related purposes to amend the Dentists Act 1985, the Health and Social Care Professionals Act 2005, the Pharmacy Act 2007, the Medical Practitioners Act 2007, and the Nurses and Midwives Act 2011; to make provision, due to the exigencies of the public health emergency posed by the spread of Covid-19, for certain amendments and modifications to the provisions of the Mental Health Act 2001 relating to the carrying out of reviews under section 18 of that Act; to amend the Defence Act 1954 to enable the re-enlistment of formerly enlisted persons; to enable the provision of a temporary wage subsidy to certain employees; to make provision in relation to the operation of certain provisions of the Redundancy Payments Act 1967 for a certain period following the enactment of this Act and such further period (if any) as may be specified by order of the Government and, for that purpose, to amend the Redundancy Payments Act 1967; to make provision allowing for the modified operation of certain aspects of the civil registration system, if required, for a limited period and such further period (if any) as may be specified by order of the Government, including by way of allowing certain persons to provide particulars to a registrar in writing rather than by appearing in person, and by allowing the staff of an tArd-Chláráitheoir to perform the functions of certain registrars in circumstances where the civil registration system is not available or able to perform its statutory functions as it ordinarily would

be, and for those purposes, to amend the Civil Registration Act 2004; and to provide for related matters. [27th March, 2020]

WHEREAS an emergency has arisen in the State by virtue of the spread of the disease known as Covid-19;

AND WHEREAS the State is and its citizens are, in significant respects, highly exposed to the effect of the spread of that disease; and having regard to the constitutional duty of the State to respect and, as far as practicable, by its laws to defend and vindicate the rights of citizens to life and to bodily integrity, it is necessary to introduce a range of extraordinary measures and safeguards to prevent, minimise, limit or reduce the risk of persons being infected with that disease;

AND WHEREAS the emergency that has arisen is of such a character that it is necessary for compelling reasons of public interest and for the common good that extraordinary measures should be taken to mitigate, to the extent practicable, the adverse economic consequences resulting, or likely to result, from the spread of that disease and to mitigate its impact on the administration of vital public service functions;

Be it enacted by the Oireachtas as follows:

PART 1

PRELIMINARY AND GENERAL

Short title, commencement and operation

1. (1) This Act may be cited as the Emergency Measures in the Public Interest (Covid-19) Act 2020.
- (2) (a) *Part 3* shall come into operation on such day as the Minister for Housing, Planning and Local Government may by order appoint.
- (b) *Part 5* shall come into operation on the 30th day of March 2020.
- (c) The amendments effected by *Part 8* shall be deemed to have come into operation on the 13th day of March 2020.
- (d) The amendments effected by *Part 9* shall be deemed to have come into operation on the 13th day of March 2020.
- (3) The amendments to and other modifications of the Mental Health Act 2001 effected by *Part 5*—

- (a) subject to *paragraph (b)*, continue in operation until the 9th day of November 2020, and
- (b) may be continued in operation by a resolution passed by each House of the Oireachtas before the date referred to in *paragraph (a)* until such date as may be specified in the resolutions.

Definition

- 2. In this Act, “Covid-19” means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations.

PART 2

OPERATION OF RESIDENTIAL TENANCIES ACT 2004

Interpretation

- 3. (1) In this Part—
 - “Act of 2004” means the Residential Tenancies Act 2004;
 - “emergency period” means—
 - (a) the period of 3 months commencing on the enactment of this Act, and
 - (b) such other period (if any) as may be specified by order under *section 4*.
- (2) In this Part—
 - (a) references to landlord shall be construed as including references to licensor within the meaning of section 37 of the Residential Tenancies (Amendment) Act 2019,
 - (b) references to tenant shall be construed as including references to licensee within such meaning, and
 - (c) references to tenancy shall be construed as including references to licence within such meaning.
- (3) A word or expression that is used in this Part and in the Act of 2004 shall have the meaning in this Part that it has in that Act.

Extension of emergency period

- 4. (1) The Government may, on the request of the Minister for Housing, Planning and Local Government made—
 - (a) after consultation with the Minister for Health, and

- (b) with the consent of the Minister for Public Expenditure and Reform, from time to time, by order extend the emergency period for such period as they consider appropriate if they are satisfied that, having regard to—
- (i) the threat to public health presented by Covid-19,
 - (ii) the highly contagious nature of that disease, and
 - (iii) the need to restrict the movement of persons in order to prevent the spread of the disease among the population,
- the making of such order is in the public interest.
- (2) Every order under this Part shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

Notices of termination under Act of 2004

5. (1) (a) A landlord shall not serve a notice of termination in relation to the tenancy of a dwelling during the emergency period.
- (b) A tenant who, but for the operation of *subsection (1)*, would not acquire any rights under Part 4 of the Act of 2004 shall not, by virtue of such operation, acquire such rights.
- (2) (a) Subject to *paragraph (b)*, where a notice of termination (that cites as a reason for the termination concerned the ground specified in paragraph 1 of the Table to section 34 of the Act of 2004) served before the emergency period specifies a termination date that falls during or after the emergency period, the termination date under that notice shall be deemed to be the revised termination date.
- (b) If a dispute or complaint in respect of a matter that occasioned the giving of a notice to which *paragraph (a)* applies is referred to the Board in accordance with section 78 of the Act of 2004, that paragraph shall cease to have effect in relation to that notice—
- (i) upon the expiration of 10 days from the making of a determination by an adjudicator under subsection (4) of section 97 of the Act of 2004 in relation to the dispute or complaint concerned save where an appeal from that determination is brought before the Tribunal, or
 - (ii) upon the making of a determination by the Tribunal under section 108 (other than a decision referred to in subsection (2) of that section) of the Act of 2004 in respect of such an appeal.
- (3) Where a notice of termination (other than a notice of termination to which *subsection (1)* applies) referred to in section 34 of the Act of 2004 served before the emergency

period specifies a termination date that falls during or after the emergency period, the termination date under that notice shall be deemed to be the revised termination date.

- (4) (a) Where a notice of termination in respect of a tenancy of a dwelling of less than 6 months duration served before the emergency period specifies a termination date that falls during or after the emergency period, the termination date under that notice shall be deemed to be the revised termination date.

(b) A tenant shall not, by virtue of the operation of this subsection, acquire any rights under Part 4 of the Act of 2004.
- (5) Section 67 of the Act of 2004 shall have effect during the emergency period as if, in *subsection (3)*, “28 days” were substituted for “14 days”.
- (6) In this section “revised termination date” means, in the case of a notice of termination served before the emergency period, the date immediately following the expiration of a period that consists of the aggregate of—
 - (a) the period of notice that remains unexpired on the commencement of the emergency period, and
 - (b) the emergency period.
- (7) (a) Notwithstanding any of the provisions in this section, all proposed evictions in all tenancies in the State, including those not covered by the Act of 2004, are prohibited during the operation of the *Emergency Measures in the Public Interest (Covid-19) Act 2020*.

(b) For the avoidance of doubt, this section applies to all Local Authority and Approved Housing body dwellings.

(c) For the avoidance of doubt, all Travellers who are currently resident in any location should not during this crisis be evicted from that location except where movement is required to ameliorate hardship and provide protection and subject to consultation with the Travellers involved.

Prohibition on rent increases under Act of 2004

6. Notwithstanding the Act of 2004, an increase in the rent under the tenancy of a dwelling—
 - (a) that, but for this section, would take effect during the emergency period shall not take effect during that period, and
 - (b) shall not be payable in respect of any period falling during the emergency period.

Proceedings before Tenancy Tribunal

7. Subsection (1) of section 106 of the Act of 2004 shall not have effect during the emergency period.

Entitlement to remain in occupation of dwelling during emergency period**8.** (1) A tenant—

- (a) upon whom a notice of termination was served in accordance with the Act of 2004 before the commencement of the emergency period, and
- (b) who has remained in occupation of the dwelling to which the notice relates from the expiration of the required period of notice (whether or not with the consent of the landlord concerned) until the date of the commencement of the emergency period,

shall be entitled to remain in occupation of the dwelling until the expiration of the emergency period subject to terms and conditions that shall be the same as the terms and conditions that applied in respect of the tenancy of the dwelling concerned immediately before the service of that notice, unless—

- (i) the tenant is required to vacate the dwelling in accordance with a determination of an adjudicator under subsection (4) of section 97 of the Act of 2004, or
 - (ii) where an appeal from that determination is brought, the tenant is required to vacate the dwelling in accordance with a determination of the Tribunal under section 108 of that Act.
- (2) A person shall not, by virtue of the operation of this section, acquire any rights under Part 4 of the Act of 2004.

PART 3**CALCULATION OF TIME LIMITS RELATING TO PLANNING AND DEVELOPMENT****Calculation of time limits during emergency****9.** The Planning and Development Act 2000 is amended by the insertion of the following section after section 251:

“251A.(1)Where calculating any appropriate period, specified period or other time limit referred to in the following Acts or provisions, or in any regulations made under those Acts or provisions, the period referred to in subsection (2) shall be disregarded:

- (a) sections 4(4), 6 and 17(6) of the Building Control Act 1990;
- (b) the Derelict Sites Act 1990;
- (c) this Act;
- (d) Part 2 of the Urban Regeneration and Housing Act 2015;
- (e) Chapter 1 of Part 2 of the Planning and Development (Housing) and Residential Tenancies Act 2016.

- (2) The period to be disregarded under subsection (1) is the period beginning on the date *section 9* of the *Emergency Measures in the Public Interest (Covid-19) Act 2020* comes into operation and, subject to subsection (6), ending on the date that shall be specified by order under subsection (3) or that may be specified by order under subsection (4).
- (3) Immediately following the coming into operation of *section 9* of the *Emergency Measures in the Public Interest (Covid-19) Act 2020* the Government shall, at the request of the Minister made after consultation with the Minister for Health and with the consent of the Minister for Public Expenditure and Reform, by order specify the date on which the period to be disregarded under subsection (1) shall end.
- (4) The Government, at the request of the Minister made after consultation with the Minister for Health and with the consent of the Minister for Public Expenditure and Reform, may by order—
 - (a) before the expiration of the period specified in the order under subsection (3), specify a date later than the date specified in that order on which the period to be disregarded under subsection (1) shall end, and
 - (b) thereafter, from time to time, but before the expiration of the period specified in the order made under paragraph (a), or where an order has been previously made under this paragraph, before the expiration of the period specified in the last order so made, specify a date later than the date specified in that order, on which the period to be disregarded under subsection (1) shall end.
- (5) The Government, in deciding the date that shall be specified by order under subsection (3), or that may be specified by order under subsection (4), shall have regard to—
 - (a) the nature and potential impact of Covid-19 on individuals, society and the State,
 - (b) the capacity of the State to respond to the risk to public health posed by the spread of Covid-19,
 - (c) the policies and objectives of the Government to protect the health and welfare of members of the public,
 - (d) the need to mitigate the economic effects of the spread of Covid-19,
 - (e) the need to ensure the effective operation of the planning system and provide, in the interest of the common good, for proper planning and sustainable development,
 - (f) the need to ensure the effective operation of the building control system and to protect the health, safety and welfare of persons using buildings, and

- (g) the need to mitigate the likely impact of Covid-19 on the availability of the resources of the State to perform functions relating to the planning and building control systems.
- (6) The date that shall be specified by order under subsection (3), or that may be specified by order under subsection (4), as the date on which the period to be disregarded under subsection (1) shall end, shall be a date not later than the 9th day of November 2020.
- (7) In this section ‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations.”.

PART 4

AMENDMENTS TO CERTAIN ACTS REGULATING HEALTH AND SOCIAL CARE PROFESSIONS

Special measures registration having regard to Covid-19

10. The Dentists Act 1985 is amended by the insertion of the following section after section 68:

- “**69.** (1) A previous registrant may make an application to the Council to be registered in the register pursuant to this section.
- (2) Subject to subsections (3) to (8), the provisions of this Act shall, with all necessary modifications, apply to—
- (a) a section 69 registration as they apply to registration in the register effected by another section of this Act, and
 - (b) a section 69 registrant as they apply to a registered dentist who is not a section 69 registrant.
- (3) No fee (including a retention fee) shall be charged for, or relating to, a section 69 application or a section 69 registration.
- (4) Where a previous registrant’s name is entered in the register pursuant to a section 69 registration, the Council shall enter in the register, or cause to be entered in the register, the term ‘(section 69 registration)’ immediately after that name to indicate that his or her registration arises from the operation of this section.
- (5) (a) Nothing in this section shall be construed to prevent a previous registrant’s name from being entered in the register pursuant to the operation of another section of this Act, whether or not his or her name is already entered in the register pursuant to a section 69 registration.

- (b) Where a previous registrant's name is entered in the register pursuant to the operation of this Act (other than this section) when his or her name is already entered in the register pursuant to a section 69 registration, the Council shall remove from the register, or cause to be removed from the register, the latter entry at the same time as the first-mentioned entry is made.
- (c) The refusal of a section 69 registration for a previous registrant shall not prevent that registrant from making an application under another section of this Act to be registered in the register.
- (6) (a) Subject to paragraph (b), a section 69 registrant who has not practised dentistry in the State or elsewhere for 2 years or more immediately before he or she became such registrant shall not practise dentistry.
- (b) Paragraph (a) shall not apply to a person who ceases to be a section 69 registrant by virtue of the operation of subsection (5)(b).
- (7) (a) Subject to subsection (8), each section 69 registration that is still in force on the 31st day of July 2020, shall, on and after that date, cease to have effect.
- (b) The Council shall remove from the register, or cause to be removed from the register, on the date referred to in paragraph (a), or as soon as is practicable thereafter, each name that was entered in the register pursuant to a section 69 registration.
- (8) (a) The Minister may, by order, specify a different date for the purposes of subsection (7) (including a different date for a previous different date specified in an order made under this paragraph) and, if the Minister so specifies, that subsection shall be construed, with all necessary modifications, to take account of that first-mentioned date.
- (b) Section 63(2) shall, with all necessary modifications, apply to an order made under paragraph (a) as that section applies to a regulation made under this Act.
- (9) In this section—
- ‘previous registrant’ means a former registered dentist whose name was removed from the register pursuant to section 32(1);
- ‘section 69 application’ means an application under subsection (1);
- ‘section 69 registrant’ means a registered dentist who is such pursuant to—
- (a) the Council's determination of a section 69 application, or
- (b) a decision (howsoever called) of the High Court arising from the Council's determination of a section 69 application;

‘section 69 registration’ means a registration effected in the register pursuant to—

- (a) the Council’s determination of a section 69 application, or
- (b) a decision (howsoever called) of the High Court arising from the Council’s determination of a section 69 application.”.

Special measures registration having regard to Covid-19

11. The Health and Social Care Professionals Act 2005 is amended by the insertion of the following section after section 97:

“98. (1) (a) A previous registrant of a designated profession (in this section referred to as the ‘relevant designated profession’) may make an application to the registration board of that profession (in this section referred to as the ‘relevant board’) to again become a member of that profession.

(b) The section 98 application must be in the form and contain the information required by the chief executive officer.

(2) Subject to subsections (3) to (7), the provisions of this Act shall, with all necessary modifications, apply to—

(a) a section 98 registration as they apply to registration in the relevant designated profession effected by another section of this Act, and

(b) a section 98 registrant as they apply to a registrant in the relevant designated profession who is not a section 98 registrant.

(3) No fee shall be charged for, or relating to—

(a) a section 98 application, or

(b) a section 98 registration or the retention of such registration.

(4) Where a previous registrant’s name is entered in the register for the relevant designated profession pursuant to a section 98 registration, the chief executive officer shall enter in that register, or cause to be entered in that register, the term ‘(section 98 registration)’ immediately after that name to indicate that his or her registration in that register arises from the operation of this section.

(5) (a) Nothing in this section shall be construed to prevent a previous registrant’s name from being entered in the register for the relevant designated profession pursuant to the operation of another section of this Act, whether or not his or her name is already entered in that register pursuant to a section 98 registration.

(b) Where a previous registrant’s name is entered in the register for the relevant designated profession pursuant to the operation of this Act (other than this section) when his or her name is already entered in

that register pursuant to a section 98 registration, the chief executive officer shall remove from that register, or cause to be removed from that register, the latter entry at the same time as the first-mentioned entry is made.

- (c) The refusal of a section 98 registration for a previous registrant shall not prevent that registrant from making an application under another section of this Act to be registered in the register for the relevant designated profession.
- (6) (a) Subject to subsection (7), each section 98 registration that is still in force on the 31st day of July 2020, shall, on and after that date, cease to have effect.
- (b) The chief executive officer shall remove from the register for the relevant designated profession, or cause to be removed from that register, on the date referred to in paragraph (a), or as soon as is practicable thereafter, each name that was entered in that register pursuant to a section 98 registration.
- (7) (a) The Minister may, by order, specify a different date for the purposes of subsection (6) (including a different date for a previous different date specified in an order made under this paragraph) and, if the Minister so specifies, that subsection shall be construed, with all necessary modifications, to take account of that first-mentioned date.
- (b) Section 95(4) to (6) shall, with all necessary modifications, apply to an order made under paragraph (a) as that section applies to a regulation made under a provision of this Act.

(8) In this section—

‘previous registrant’ means a former registrant whose name was removed from the register for the relevant designated profession pursuant to section 39(1) or 40(1);

‘section 98 application’ means an application under subsection (1);

‘section 98 registrant’ means a registrant who is such pursuant to—

- (a) the chief executive officer’s determination of a section 98 application, or
- (b) a decision (howsoever called) of the Court arising from the chief executive officer’s determination of a section 98 application;

‘section 98 registration’ means a registration effected in the register for the relevant designated profession pursuant to—

- (a) the chief executive officer’s determination of a section 98 application, or

- (b) a decision (howsoever called) of the Court arising from the chief executive officer's determination of a section 98 application.”.

Special measures registration having regard to Covid-19

12. The Pharmacy Act 2007 is amended by the insertion of the following section after section 76:

- “77. (1) A previous registrant may make an application to the Council to be registered in the register pursuant to this section.
- (2) Subject to subsections (3) to (7), the provisions of this Act shall, with all necessary modifications, apply to—
 - (a) a section 77 registration as they apply to a registration in the register effected by another section of this Act, and
 - (b) a section 77 registrant as they apply to a person registered in the register who is not a section 77 registrant.
 - (3) No fee shall be charged for, or relating to—
 - (a) a section 77 application, or
 - (b) a section 77 registration or the retention of such registration.
 - (4) Where a previous registrant's name is entered in the register pursuant to a section 77 registration, the Council shall enter in the register, or cause to be entered in the register, the term '(section 77 registration)' immediately after that name to indicate that his or her registration in the register arises from the operation of this section.
 - (5) (a) Nothing in this section shall be construed to prevent a previous registrant's name from being entered in the register pursuant to the operation of another section of this Act, whether or not his or her name is already entered in the register pursuant to a section 77 registration.
 - (b) Where a previous registrant's name is entered in the register pursuant to the operation of this Act (other than this section) when his or her name is already entered in the register pursuant to a section 77 registration, the Council shall cancel from the register, or cause to be cancelled from the register, the latter entry at the same time as the first-mentioned entry is made.
 - (c) The refusal of a section 77 registration for a previous registrant shall not prevent that registrant from making an application under another section of this Act to be registered in the register.
 - (6) (a) Subject to subsection (7), each section 77 registration that is still in force on the 31st day of July 2020, shall, on and after that date, cease to have effect.

- (b) The Council shall cancel from the register, or cause to be cancelled from the register, on the date referred to in paragraph (a), or as soon as is practicable thereafter, each name that was entered in the register pursuant to a section 77 registration.
- (7) (a) The Minister may, by order, specify a different date for the purposes of subsection (6) (including a different date for a previous different date specified in an order made under this paragraph) and, if the Minister so specifies, that subsection shall be construed, with all necessary modifications, to take account of that first-mentioned date.
- (b) Section 76(1) and (2) shall, with all necessary modifications, apply to an order made under paragraph (a) as that section applies to regulations referred to in that section.
- (8) In this section—
- ‘previous registrant’ means a former registered pharmacist or registered pharmaceutical assistant, as appropriate, who was previously registered in the register and who was cancelled from the register pursuant to section 59 or 60;
- ‘section 77 application’ means an application under subsection (1);
- ‘section 77 registrant’ means a person registered in the register pursuant to—
- (a) the Council’s determination of a section 77 application, or
- (b) a decision (howsoever called) of the High Court arising from the Council’s determination of a section 77 application;
- ‘section 77 registration’ means a registration effected in the register pursuant to—
- (a) the Council’s determination of a section 77 application, or
- (b) a decision (howsoever called) of the High Court arising from the Council’s determination of a section 77 application.”.

Amendment of Medical Practitioners Act 2007 – insertion of sections 110 and 111

- 13.** The Medical Practitioners Act 2007 is amended by the insertion of the following sections after section 109:

“Special measures registration having regard to Covid-19

- 110.** (1) A previous registrant may make an application to the Council to be registered pursuant to this section.
- (2) Subject to subsections (3) to (7), the provisions of this Act shall, with all necessary modifications, apply to—

- (a) a section 110 registration as they apply to a registration in the register effected by another section of this Act, and
 - (b) a section 110 registrant as they apply to a registered medical practitioner who is not a section 110 registrant.
- (3) No fee shall be charged for, or relating to—
- (a) a section 110 application, or
 - (b) a section 110 registration or the retention of such registration.
- (4) Where a previous registrant's name is entered in the register pursuant to a section 110 registration, the Council shall enter in the register, or cause to be entered in the register, the term '(section 110 registration)' immediately after that name to indicate that his or her registration arises from the operation of this section.
- (5) (a) Nothing in this section shall be construed to prevent a previous registrant's name from being entered in the register pursuant to the operation of another section of this Act, whether or not his or her name is already entered in the register pursuant to a section 110 registration.
- (b) Where a previous registrant's name is entered in the register pursuant to the operation of this Act (other than this section) when his or her name is already entered in the register pursuant to a section 110 registration, the Council shall remove from the register, or cause to be removed from the register, the latter entry at the same time as the first-mentioned entry is made.
- (c) The refusal of a section 110 registration for a previous registrant shall not prevent that registrant from making an application under another section of this Act to be registered.
- (6) (a) Subject to subsection (7), each section 110 registration that is still in force on the 31st day of July 2020, shall, on and after that date, cease to have effect.
- (b) The Council shall remove from the register, or cause to be removed from the register, on the date referred to in paragraph (a), or as soon as is practicable thereafter, each name that was entered in the register pursuant to a section 110 registration.
- (7) (a) The Minister may, by order, specify a different date for the purposes of subsection (6) (including a different date for a previous different date specified in an order made under this paragraph) and, if the Minister so specifies, that subsection and section 111(2) shall be construed, with all necessary modifications, to take account of that first-mentioned date.

- (b) Section 8(2) shall, with all necessary modifications, apply to an order made under paragraph (a) as that section applies to an order made under section 8.
- (8) In this section—
- ‘previous registrant’ means a former registered medical practitioner whose name was removed from the register;
- ‘section 110 application’ means an application under subsection (1);
- ‘section 110 registrant’ means a registered medical practitioner who is such pursuant to—
- (a) the Council’s determination of a section 110 application, or
- (b) a decision (howsoever called) of the Court arising from the Council’s determination of a section 110 application;
- ‘section 110 registration’ means a registration effected pursuant to—
- (a) the Council’s determination of a section 110 application, or
- (b) a decision (howsoever called) of the Court arising from the Council’s determination of a section 110 application.

Modification of operation of section 105(1)(a)

- 111.** (1) Subject to subsection (2), a relevant individual is not, for the purposes of section 105(1)(a), practising medicine in contravention of a provision of this Act if he or she is acting—
- (a) under the direction and control of a registered medical practitioner, or
- (b) in accordance with a direction in writing given by a registered medical practitioner to that relevant individual.
- (2) This section shall cease to have effect on the date on which a section 110 registration (within the meaning of section 110(8)) ceases to have effect pursuant to section 110(6).
- (3) In this section, ‘relevant individual’ means—
- (a) a dentist registered under the Dentists Act 1985,
- (b) a person registered under the Health and Social Care Professionals Act 2005 to practise a profession designated under that Act,
- (c) a pharmacist or a pharmaceutical assistant registered under the Pharmacy Act 2007,
- (d) a nurse or midwife registered under the Nurses and Midwives Act 2011, or

- (e) a person registered in the register under the Pre-Hospital Emergency Care Council (Establishment) Order 2000 (S.I. No. 109 of 2000).”.

Special measures registration having regard to Covid-19

14. The Nurses and Midwives Act 2011 is amended by the insertion of the following section after section 107:

“**108.** (1) A previous registrant may make an application to the Board to be registered in the register of nurses and midwives pursuant to this section.

- (2) Subject to subsections (3) to (7), the provisions of this Act shall, with all necessary modifications, apply to—

- (a) a section 108 registration as they apply to a registration in the register of nurses and midwives effected by another section of this Act, and

- (b) a section 108 registrant as they apply to a registered nurse or registered midwife, as appropriate, who is not a section 108 registrant.

- (3) No fee shall be charged for, or relating to—

- (a) a section 108 application, or

- (b) a section 108 registration or the retention of such registration.

- (4) Where a previous registrant’s name is entered in the register of nurses and midwives pursuant to a section 108 registration, the Board shall enter in that register, or cause to be entered in that register, the term ‘(section 108 registration)’ immediately after the name to indicate that his or her registration arises from the operation of this section.

- (5) (a) Nothing in this section shall be construed to prevent a previous registrant’s name from being entered in the register of nurses and midwives pursuant to the operation of another section of this Act, whether or not his or her name is already entered in that register pursuant to a section 108 registration.

- (b) Where a previous registrant’s name is entered in the register of nurses and midwives pursuant to the operation of this Act (other than this section) when his or her name is already entered in that register pursuant to a section 108 registration, the Board shall remove from that register, or cause to be removed from that register, the latter entry at the same time as the first-mentioned entry is made.

- (c) The refusal of a section 108 registration for a previous registrant shall not prevent that registrant from making an application under

another section of this Act to be registered in the register of nurses and midwives.

- (6) (a) Subject to subsection (7), each section 108 registration that is still in force on the 31st day of July 2020, shall, on and after that date, cease to have effect.
- (b) The Board shall remove from the register of nurses and midwives, or cause to be removed from that register, on the date referred to in paragraph (a), or as soon as is practicable thereafter, each name that was entered in that register pursuant to a section 108 registration.
- (7) (a) The Minister may, by order, specify a different date for the purposes of subsection (6) (including a different date for a previous different date specified in an order made under this paragraph), and if the Minister so specifies, that subsection shall be construed, with all necessary modifications, to take account of that first-mentioned date.
- (b) Section 3(3) shall, with all necessary modifications, apply to an order made under paragraph (a) as that section applies to a regulation made under this Act.
- (8) In this section—

‘previous registrant’ means a former registered nurse or former registered midwife, as appropriate, whose name was removed from the register of nurses and midwives pursuant to section 50 or 77;

‘section 108 application’ means an application under subsection (1);

‘section 108 registrant’ means a registered nurse or registered midwife, as appropriate, who is such pursuant to—

- (a) the Board’s determination of a section 108 application, or
- (b) a decision (howsoever called) of the Court arising from the Board’s determination of a section 108 application;

‘section 108 registration’ means registration in the register of nurses and midwives pursuant to—

- (a) the Board’s determination of a section 108 application, or
- (b) a decision (howsoever called) of the Court arising from the Board’s determination of a section 108 application.”.

PART 5

AMENDMENTS TO MENTAL HEALTH ACT 2001

Definition (*Part 5*)

15. In this Part, “Act of 2001” means the Mental Health Act 2001.

Exigencies of public health emergency

16. The Act of 2001 is amended by the insertion of the following section after section 2:

“2A. (1) A reference in this Act to the exigencies of the public health emergency is a reference to the exigencies of the public health emergency posed by the spread of Covid-19 and, in particular, to:

- (a) the manifest and grave risk to human life and public health posed by the spread of Covid-19;
- (b) the necessity, for compelling reasons of public interest and for the common good, for measures and safeguards to prevent, minimise or limit the risk of persons being infected with Covid-19;
- (c) the effect, on the availability of consultant psychiatrists and other persons to perform functions under this Act, of the spread of Covid-19 and of the deployment of the resources of the health services in order to—
 - (i) prevent, minimise or limit the risk of persons being infected with Covid-19,
 - (ii) test persons for Covid-19, and
 - (iii) provide care and treatment to persons infected with Covid-19.

(2) In this section, ‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations.”.

Amendment of section 17 of Act of 2001

17. Section 17 of the Act of 2001 is amended—

(a) in subsection (1)—

(i) by the substitution of the following paragraph for paragraph (c):

“(c) direct in writing a member of the panel of consultant psychiatrists established under section 33(3)(b) or a consultant psychiatrist,

other than the consultant psychiatrist responsible for the care and treatment of the patient concerned, to—

- (i) subject to subsection (6), examine the patient concerned,
- (ii) interview the consultant psychiatrist responsible for the care and treatment of the patient, and
- (iii) review the records relating to the patient,

in order to determine in the interest of the patient whether the patient is suffering from a mental disorder and to give a report in writing within 14 days on the results of the examination, interview and review to the tribunal to which the matter has been referred and to give a copy of the report to the legal representative of the patient,”

and

- (ii) by the insertion of the following paragraph after paragraph (c):

“(d) direct in writing the consultant psychiatrist responsible for the care and treatment of the patient concerned to give a report in writing to the tribunal to which the matter has been referred no earlier than the day before the date of the relevant sitting of the tribunal on his or her opinion as to whether the patient continues to suffer from a mental disorder and to give a copy of the report to the legal representative of the patient.”

- (b) by the substitution of the following subsection for subsection (3):

“(3) If the consultant psychiatrist to whom a direction has been given under subsection (1)(c) is unable to comply with the direction, he or she shall so notify the Commission in writing and the Commission shall give a direction under subsection (1)(c) to another member of the panel of consultant psychiatrists or another consultant psychiatrist other than the consultant psychiatrist responsible for the care and treatment of the patient concerned.”

and

- (c) by the insertion of the following subsections after subsection (4):

“(5) It shall be a defence for a person who is charged with an offence under subsection (4) of failing to co-operate with a consultant psychiatrist in the performance of his or her functions under this section to prove that the failure was attributable to the exigencies of the public health emergency.

- (6) In the event that a consultant psychiatrist concerned is unable, due to the exigencies of the public health emergency, to carry out an examination, whether in person or by other appropriate means, under subsection (1)(c)(i), he or she shall set out the particular reasons for

being unable to do so in his or her report to the tribunal under that subsection.”.

Amendment of section 18 of Act of 2001

18. Section 18 of the Act of 2001 is amended—

(a) in subsection (3), by the substitution of “reports under section 17(1)(c) and (d)” for “report under section 17(1)(c)”,

(b) by the insertion of the following subsections after subsection (3):

“(3A) Subject to subsection (3B), where section 48(3A) applies, the tribunal concerned shall consult with a consultant psychiatrist, other than the consultant psychiatrists who prepared the reports under section 17(1)(c) and (d), for the purpose of making a decision under subsection (1) where—

(a) the opinions expressed in the reports under section 17(1)(c) and (d) as to whether the patient is suffering from a mental disorder differ, or

(b) it otherwise considers that it is necessary in the interest of the patient to do so.

(3B) Subsection (3A) shall not apply where the tribunal is unable, due to the exigencies of the public health emergency, to consult in accordance with that subsection.”,

and

(c) by the substitution of the following subsection for subsection (4):

“(4) The period referred to in subsection (2) may be extended by order by the tribunal concerned (either of its own motion or at the request of the patient concerned) for a further period of 14 days and thereafter may be further extended by it by order for a period of 14 days—

(a) on the application of the patient if the tribunal is satisfied that it is in the interest of the patient, or

(b) of its own motion if the tribunal, having due regard to the interest of the patient, is satisfied that it is necessary due to the exigencies of the public health emergency,

and the relevant admission order, or as the case may be, renewal order shall continue in force until the date of the expiration of the order made under this subsection.”.

Amendment of section 28 of Act of 2001

19. Section 28 of the Act of 2001 is amended—

- (a) in subsection (3)(b), by the substitution of “entitled, subject to subsection (6),” for “entitled”,
- (b) in subsection (5), by the substitution of “sections 17 to 19 shall, subject to subsection (6),” for “sections 17 to 19 shall”, and
- (c) by the insertion of the following subsection after subsection (5):
 - “(6) In the case of a review to which subsection (5) applies—
 - (a) subsections (2) and (4) of section 18 shall not apply, and
 - (b) a decision under section 18(1) shall be made as soon as is reasonably practicable having regard to—
 - (i) the exigencies of the public health emergency, and
 - (ii) the need for the tribunal to afford priority to reviews relating to patients who are being detained pursuant to an admission order or a renewal order.”.

Amendment of section 48 of Act of 2001

- 20.** Section 48 of the Act of 2001 is amended by the insertion of the following subsections after subsection (3):

- “(3A) Notwithstanding subsections (2) and (3), where it appears to the Commission that, due to the exigencies of the public health emergency, a tribunal cannot be appointed in accordance with those subsections, it may appoint a tribunal consisting of one member who shall be a practising barrister or solicitor who has had not less than 7 years’ experience as a practising barrister or solicitor ending immediately before such appointment.
- (3B) Where subsection (3A) applies—
 - (a) subsection (4) shall not have effect, and
 - (b) the reference in subsection (8) to each member of the tribunal shall be construed as a reference to the member of the tribunal.”.

Amendment of section 49 of Act of 2001

- 21.** Section 49 of the Act of 2001 is amended—

- (a) in subsection (2), by the insertion of the following paragraph after paragraph (c):
 - “(ca) direct in writing any person, whose attendance before the tribunal would, but for the exigencies of the public health emergency, be ordinarily required, to provide a written statement to the tribunal on such matters as may be specified in the direction,”,
- (b) in subsection (4)(c), by the substitution of “paragraph (ca), (d) or (e)” for “paragraph (c), (d) or (e)”,

- (c) in subsection (6)—
- (i) by the substitution, in paragraph (a), of “date and time” for “date, time and place”, and
 - (ii) by the substitution of the following paragraph for paragraph (c):
 - “(c) enabling the patient the subject of the review to present his or her case to the tribunal by way of representations in writing made by the patient or his or her legal representative,”,
- and
- (d) by the insertion of the following subsection after subsection (11):
- “(12) Where section 48(3A) applies, the Commission shall, on the request of the tribunal, appoint a consultant psychiatrist with whom the tribunal may, on the date on which the tribunal is sitting and for the purposes of the review concerned, consult.”.

Amendment of section 58 of Act of 2001

22. The Act of 2001 is amended by the substitution of the following section for section 58:

- “58. (1) Psycho-surgery shall not be performed on a patient.
- (2) In this section ‘psycho-surgery’ means any surgical operation that destroys brain tissue or the functioning of brain tissue and which is performed for the purposes of ameliorating a mental disorder.”.

Certain provisions of Act of 2001 not to have effect

23. For so long as the amendments and other modifications effected by this Part are in operation, the following provisions of the Act of 2001 shall not have effect:
- (a) section 17(2);
 - (b) subsections (2)(a), (b) and (c), (3), (4)(a) and (b), (6)(f), (g), (h) and (i) and (11) of section 49.

Transitional provisions

24. Where, before the date on which this Part comes into operation, a tribunal appointed under section 48 of the Act of 2001 held a sitting under section 49 of that Act for the purpose of a review by it under the Act and, by that date, the tribunal has not made its decision under section 18(1) of the Act in relation to the review, section 49 of the Act shall apply to any further sittings of the tribunal for the purposes of the review as if the amendments to and modifications of that section effected by this Part had not come into operation.

PART 6

AMENDMENT TO DEFENCE ACT 1954: RE-ENLISTMENT OF FORMERLY ENLISTED PERSONS

Interpretation

25. In this Part, “Act of 1954” means the Defence Act 1954, as amended, extended and continued by subsequent enactments.

Amendment of Defence Act 1954: re-enlistment of formerly enlisted persons

26. The Defence Act 1954 is amended—

(a) in section 19(b), by the substitution of “section 53, 53A or 54” for “section 53 or 54”,

(b) by the insertion of the following section after section 53:

“Re-enlistment of formerly enlisted persons

53A. (1) A person who was formerly enlisted in the Permanent Defence Force—

(a) who has served the full term of his or her original enlistment in accordance with section 53 (and, if applicable, any periods of service authorised under section 64 or 65), or

(b) who was discharged in accordance with section 75,

may, subject to subsection (2), be re-enlisted as an enlisted person of the Permanent Defence Force for a specified period as determined by the Minister.

(2) A person may only be re-enlisted under subsection (1) where the Minister determines that this course of action will address a deficiency, within the Defence Forces, of necessary skills or expertise which, in his or her opinion, cannot be met through the use of existing personnel resources.

(3) A person re-enlisted under subsection (1) may have that period of service extended for such further term as the Minister may determine, having regard to any deficiency within the Defence Forces of necessary skills or expertise which, in his or her opinion, cannot be met through the use of the then existing personnel resources.

(4) Sections 53, 63, 64, 65 and 70 shall not apply to a person re-enlisted under this section.”,

(c) in section 58(1), by the substitution of “section 53 or 53A” for “section 53”, and

(d) in section 69, by the substitution of “section 53 or 53A” for “section 53”.

Provisions governing return of reservists to employment

27. (1) Where a member of the Reserve Defence Force as defined in the Act of 1954 (in this section referred to as the “reservist”) is called out on permanent service or in aid to the civil power, under the provisions of the Act of 1954, and such reservist was, at the time he or she was so called out, employed by another person (in this section referred to as the “former employer”) the following provisions shall apply:
- (a) on the expiry of the period during which the reservist was absent from work while called out on such permanent service or in aid to the civil power, the reservist shall be entitled to return to work as soon as reasonably practicable—
 - (i) with the employer with whom he or she was working immediately before the start of that period or, where during the reservist’s absence from work there was a change of ownership of the undertaking in which he or she was employed immediately before her or his absence, with the owner (in this section referred to as the “successor”) of the undertaking at the expiry of the period of the absence,
 - (ii) in the job which the reservist held immediately before the start of that period, and
 - (iii) under the contract of employment under which the reservist was employed immediately before the start of that period, or, where a change of ownership such as is referred to in *subparagraph (i)* has occurred, under a contract of employment with the successor which is identical to the contract under which the reservist was employed immediately before the start of that period and (in either case) under terms and conditions—
 - (I) not less favourable than those that would have been applicable to the reservist, and
 - (II) that incorporate any improvement to the terms or conditions of employment to which the reservist would have been entitled,if he or she had not been so absent from work.
 - (2) Where a reservist is entitled to return to work in accordance with *subsection (1)* but it is not reasonably practicable for the employer or the successor to permit the reservist to return to work in accordance with that subsection, the reservist shall, subject to provisions of this section, be entitled to be offered by the employer, the successor or an associated employer suitable alternative work under a new contract of employment.
 - (3) Work under a new contract of employment constitutes suitable alternative work for the purposes of this section if—
 - (a) the work required to be done under the contract is of a kind which is suitable in relation to the reservist concerned and appropriate for the reservist to do in the circumstances, and
 - (b) the terms or conditions of the contract—

- (i) relating to the place where the work under it is required to be done, the capacity in which the reservist concerned is to be employed and any other terms or conditions of employment are not less favourable to the reservist than those of his or her contract of employment immediately before the start of the period of absence from work while on protective leave, and
 - (ii) incorporate any improvement to the terms or conditions of employment to which the reservist would have been entitled if he or she had not been so absent from work during that period.
- (4) During a period of absence from work by a reservist who is called up on such permanent service or in aid to the civil power, the reservist shall be deemed to have been in employment of the employer or successor and, accordingly, while so absent, the reservist shall be treated as if he or she had not been so absent and such absence shall not affect any right, whether conferred by statute, contract or otherwise, and related to the reservist's employment.
- (5) Entitlement to return to work in accordance with *subsection (1)* or to be offered suitable alternative work under *subsection (2)* shall be subject to a reservist who has been absent from work as a result of being called out on permanent service or in aid to the civil power having, as soon as reasonably practicable, notified in writing (or caused to be so notified) the employer or, where the reservist is aware of a change of ownership of the undertaking concerned, the successor of his or her intention to return to work and the date on which he or she expects to return to work.
- (6) Where, because of an interruption or cessation of work at a reservist's place of employment, existing on the date specified in a notification under *subsection (4)* given by the reservist, it is unreasonable to expect the reservist to return to work on the date specified in the notification, the reservist may return to work instead when work resumes at the place of employment after the interruption or cessation, or as soon as reasonably practicable after such resumption.

PART 7

COVID-19: TEMPORARY WAGE SUBSIDY PROVISIONS

Covid-19: temporary wage subsidy provisions

28. (1) In this section—

“Act” means the Taxes Consolidation Act 1997;

“applicable period” means the period commencing on 26 March 2020 and expiring on such day as the Minister determines and specifies in an order made by him or her under *subsection (20)*;

“emoluments”, “employer” and “employee” have the same meanings as they have in Chapter 4 of Part 42 of the Act;

“gross pay” has the same meaning as it has in the Regulations;

“Minister” means the Minister for Finance;

“Regulations” means the Income Tax (Employments) Regulations 2018 (S.I. No. 345 of 2018);

“specified employee”, in relation to an employer, means an individual who was on the payroll of the employer as at 29 February 2020, and the following is the case, the employer—

- (a) has submitted to the Revenue Commissioners a notification or notifications of the payment of emoluments to the employee in February 2020 in accordance with Regulation 10 of the Regulations, and
- (b) has submitted the return required under section 985G of the Act for the month of February 2020 on or before the return date (within the meaning of section 983 of the Act) for that month;

“temporary wage subsidy” shall be construed in accordance with *subsections (5) and (6)*.

(2) This section shall apply where—

- (a) the business of an employer has been adversely affected by Covid-19 to a significant extent with the result that the employer is unable to pay to a specified employee the emoluments the employer would otherwise have normally paid to him or her,
- (b) notwithstanding the existence of the circumstances referred to in *paragraph (a)*, the employer has the firm intention of continuing to employ the specified employee (and to pay to him or her emoluments accordingly) and is making best efforts to pay to the employee some of the emoluments referred to in *paragraph (a)* during the applicable period, and
- (c) the employer has satisfied the conditions specified in *subsection (4)*.

(3) The business of an employer shall be treated as being adversely affected to the extent referred to in *subsection (2)(a)* where, in accordance with guidelines published by the Revenue Commissioners under *subsection (19)*, the employer demonstrates to the satisfaction of the Revenue Commissioners that, by reason of Covid-19 and the disruption that is being caused thereby to commerce, there will occur in the period of 14 March 2020 to 30 June 2020 at least a 25 per cent reduction either in the turnover of the employer’s business or in customer orders being received by the employer.

(4) The conditions referred to in *subsection (2)(c)* are—

- (a) the employer has logged on to the online system of the Revenue Commissioners (in this section referred to as “ROS”) in the MyEnquiries field using the tax reference number of the employer for the purposes of the operation of Chapter 4 of Part 42 of the Act and the Regulations,
- (b) having read the declaration referred to in ROS as the “Covid-19: Temporary Wage Subsidy Scheme” declaration, the employer has submitted that declaration to the Revenue Commissioners through ROS, and

- (c) the employer has provided details of the employer's bank account on ROS in the "Manage bank accounts" and "Manage EFT" fields.
- (5) Where this section applies, then, following the notification by the employer of the payment of emoluments to a specified employee in the applicable period in accordance with Regulation 10 of the Regulations, the following provisions shall apply:
- (a) the Revenue Commissioners shall pay to the employer in relation to the specified employee a sum (in this section referred to as a "temporary wage subsidy") of an amount determined in accordance with *subsection (6)*,
- (b) the payment referred to in *paragraph (a)* shall be made by way of bank transfer to the bank account of the employer, the details of which have been provided in accordance with *subsection (4)(c)*,
- (c) where, under *paragraph (a)*, a payment is required to be made to the employer in respect of each of 2 or more specified employees by the Revenue Commissioners, the payments under *paragraph (a)* may be aggregated by the Revenue Commissioners for the purposes of compliance with *paragraph (b)*,
- (d) on the payment of the emoluments to the specified employee which are the subject of the notification first-mentioned in this subsection by the employer, the employer shall include in that payment an additional amount equivalent to the temporary wage subsidy in relation to the specified employee,
- (e) notwithstanding any other provision of the Act, the additional amount paid by the employer to a specified employee in accordance with *paragraph (d)* shall not be regarded as emoluments of the specified employee for the purposes of Chapter 4 of Part 42 of the Act and the Regulations, but shall be treated as income chargeable to tax on the specified employee under Schedule E within the meaning of section 19 of the Act,
- (f) the employer shall include, and separately identify, in the statement of wages and deductions from wages required to be given by the employer to the specified employee under section 4 of the Payment of Wages Act 1991, details of the additional amount paid by the employer to a specified employee in accordance with *paragraph (d)* and that additional amount shall be treated as part of the gross pay of the specified employee for the purpose of the Regulations,
- (g) where *paragraph (d)* applies, the employer shall treat the specified employee concerned as falling within Class J9 of Pay Related Social Insurance for the purposes of the employer's obligations under Chapter 4 of Part 42 of the Act and the Regulations to report matters specified in that Chapter or the Regulations,
- (h) the operation of *paragraph (g)* shall not prejudice the specified employee's entitlement to benefits or assistance under the provisions of the Social Welfare Acts, but, where *paragraph (d)* applies in relation to a specified employee for any week, the specified employee shall not be entitled to any benefit or payment, related to Covid-19, from the Department of Employment Affairs and Social Protection for that week,

- (i) notwithstanding any other provision of the Act, in computing the employer's liability to income tax or corporation tax, as the case may be, the employer shall not be entitled to a deduction in respect of any additional amount paid to a specified employee in accordance with *paragraph (d)*, and
 - (j) the employer shall comply with any other direction of the Revenue Commissioners that, by virtue of this paragraph, they may reasonably give regarding the reporting of the payment by the employer of an additional amount paid to a specified employee in accordance with *paragraph (d)*, being a direction that facilitates the effective administration of this section.
- (6) (a) The amount of the temporary wage subsidy shall, subject to *paragraphs (b) to (f)*, be determined by the Minister for Finance, with the consent of the Minister for Employment Affairs and Social Protection, given with the concurrence of the Minister for Public Expenditure and Reform.
- (b) Different amounts of temporary wage subsidy may be determined under this subsection in relation to different classes of employee.
 - (c) In determining what is to be the amount of the temporary wage subsidy under this subsection, the Minister shall have regard to an amount being determined that, in the opinion of the Minister, would represent a significant contribution to making good the shortfall in the amount of emoluments that would otherwise have been payable, as mentioned in *subsection (2)(a)*, to the specified employee concerned.
 - (d) In the case where the net weekly emoluments that would otherwise have been payable, as mentioned in *subsection (2)(a)*, to the specified employee amount to not more than €586 per week, the amount of the temporary wage subsidy shall not exceed a weekly amount equivalent to 70 per cent of the net weekly emoluments that would otherwise have been so payable.
 - (e) In the case where the amount of the net weekly emoluments that would otherwise have been payable, as mentioned in *subsection (2)(a)*, to the specified employee is in excess of €586 per week but not more than €960 per week, the amount of the temporary wage subsidy shall be that which is determined from time to time by the Minister for Finance, with the consent of the Minister for Employment Affairs and Social Protection, given with the concurrence of the Minister for Public Expenditure and Reform.
 - (f) A temporary wage subsidy shall not be paid to an employer in relation to a specified employee where the amount of the net weekly emoluments of that employee is in excess of €960 per week.
- (7) Particulars of any determination under *subsection (6)* of the amount of a temporary wage subsidy shall be published on the website of the Revenue Commissioners.
- (8) Notwithstanding any obligation imposed on the Revenue Commissioners under section 851A of the Act or any other enactment in relation to the confidentiality of taxpayer information (within the meaning of that section), the names and addresses of all employers to whom a temporary wage subsidy has been paid by the Revenue Commissioners shall be published on the website of the Revenue Commissioners.

- (9) Where the Revenue Commissioners have paid to an employer a temporary wage subsidy in relation to a specified employee in accordance with *subsection (5)(a)* and it transpires that the employer has not paid to the specified employee an additional amount equivalent to the temporary wage subsidy in accordance with *subsection (5)(d)*, or that the employer was not entitled to receive a temporary wage subsidy in respect of any individual, the temporary wage subsidy so paid to the employer shall be refunded by the employer to the Revenue Commissioners.
- (10) An amount that is required to be refunded by an employer to the Revenue Commissioners in accordance with *subsection (9)* (in this section referred to as “relevant tax”) shall be treated as if it were income tax due and payable by the employer from the date the temporary wage subsidy referred to in that subsection had been paid by the Revenue Commissioners to the employer and shall be so due and payable without the making of an assessment.
- (11) Notwithstanding *subsection (10)*, where an officer of the Revenue Commissioners is satisfied there is an amount of relevant tax due to be paid by an employer which has not been paid, that officer may make an assessment on the employer to the best of the officer’s judgment, and any amount of relevant tax due under an assessment so made shall be due and payable from the date the temporary wage subsidy referred to in *subsection (9)* had been paid by the Revenue Commissioners to the employer.
- (12) The provisions of the Income Tax Acts relating to—
- (a) assessments to income tax,
 - (b) appeals against such assessments (including the rehearing of appeals and the statement of a case for the opinion of the High Court), and
 - (c) the collection and recovery of income tax,
- shall, in so far as they are applicable, apply to the assessment, collection and recovery of relevant tax.
- (13) Any amount of relevant tax payable in accordance with this section shall carry interest at the rate of 0.0219 per cent for each day or part of a day from the date when the amount is due and payable.
- (14) Subsections (3) to (5) of section 1080 of the Act shall apply in relation to interest payable under *subsection (13)* as they apply in relation to interest payable under section 1080 of the Act.
- (15) Where an employer fails to comply with the provisions of *subsection (5)(f)* in relation to a specified employee with respect to the giving to the employee of a statement of wages and deductions from wages under section 4 of the Payment of Wages Act 1991, the employer shall be liable to a penalty as if that failure were a failure to comply with the Regulations, and the provisions of section 987 of the Act shall apply, with any necessary modifications, in relation to a penalty under this subsection as they apply in relation to a penalty for a failure to comply with the Regulations.
- (16) A person shall, without prejudice to any other penalty to which the person may be liable, be guilty of an offence under this section if the person—

- (a) knowingly or wilfully delivers any incorrect return or statement, or knowingly or wilfully furnishes any incorrect information, in connection with the operation of *subsection (3)* or the eligibility for a temporary wage subsidy in relation to any individual, or
- (b) knowingly aids, abets, assists, incites or induces another person to make or deliver knowingly or wilfully any incorrect return or statement, or knowingly or wilfully furnish any incorrect information, in connection with the operation of *subsection (3)* or the eligibility for a temporary wage subsidy in relation to any individual,

and the provisions of subsections (3) to (10) of section 1078, and section 1079, of the Act shall, with any necessary modifications, apply for the purposes of this subsection as they apply for the purposes of offences in relation to tax within the meaning of section 1078 of the Act.

- (17) Notwithstanding any obligation imposed on the Revenue Commissioners under section 851A of the Act or any other enactment in relation to the confidentiality of taxpayer information (within the meaning of that section) or any obligation imposed on the Minister for Employment Affairs and Social Protection under the Social Welfare Acts or any other enactment in relation to the confidentiality of information relating to employers and insured persons or other persons entitled to benefits or assistance under those Acts, information relevant to the effective operation of this section may be exchanged between the Minister for Employment Affairs and Social Protection and the Revenue Commissioners.
- (18) The administration of this section shall be under the care and management of the Revenue Commissioners and section 849 of the Act shall apply for this purpose with any necessary modifications as it applies in relation to tax within the meaning of that section.
- (19) The Revenue Commissioners shall prepare and publish guidelines with respect to the matters that are considered by them to be matters to which regard shall be had in determining whether a reduction, as referred to in *subsection (3)*, will occur by reason of Covid-19 and the disruption that is being caused thereby to commerce.
- (20) Whenever the Minister considers appropriate, the Minister shall determine a day, for the purposes of the definition of “applicable period” in *subsection (1)*, to be the day as referred to in that definition, on which the period there referred to shall expire and the day so determined shall be specified in an order made by the Minister for the purposes of this subsection.
- (21) This section shall be construed together with—
 - (a) in so far as it relates to income tax, the Income Tax Acts, and
 - (b) in so far as it relates to corporation tax, the Corporation Tax Acts.
- (22) *Paragraph (g)*, in so far as it relates to Pay Related Social Insurance, and *paragraph (h)* of *subsection (5)*, shall be construed together with the Social Welfare Acts.

PART 8

AMENDMENT TO REDUNDANCY PAYMENTS ACT 1967

Operation of section 12 – emergency period

29. The Redundancy Payments Act 1967 is amended by the insertion of the following section after section 12:

“12A. (1) Section 12 shall not have effect during the emergency period in respect of an employee who has been laid off or kept on short-time due to the effects of measures required to be taken by his or her employer in order to comply with, or as a consequence of, Government policy to prevent, limit, minimise or slow the spread of infection of Covid-19.

(2) Before the expiration of the emergency period, the Government may, at the request of the Minister made—

- (a) after consultation with the Minister for Health,
- (b) with the consent of the Minister for Public Expenditure and Reform, and
- (c) having had regard to the matters referred to in subsection (3),

by order specify a date that is later than the expiration date of the emergency period specified in the definition of ‘emergency period’ or the last order made under this subsection, as the case may be, and the emergency period shall be read as extending to, and including the date so specified.

(3) When making an order under subsection (2), the Government shall have regard to the following:

- (a) the nature and potential impact of Covid-19 on individuals, society and the State;
- (b) the capacity of the State to respond to the risk to public health posed by the spread of Covid-19;
- (c) the policies and objectives of the Government to protect the health and welfare of members of the public;
- (d) the need to ensure the most beneficial, effective and efficient use of resources;
- (e) the need to mitigate the economic effects of the spread of Covid-19;
- (f) the need to ensure a continued attachment to the labour market for workers who have been temporarily laid off or put on short-time as a result of Covid-19;

- (g) the need to protect the relationship between employee and employer during the emergency period;
 - (h) the need to mitigate the increased risk of insolvencies in the event of a substantial number of redundancies occurring over a short time period resulting in permanent job losses.
- (4) Every order made under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.
- (5) In this section—
- ‘emergency period’ means the period beginning on 13 March 2020 and ending on 31 May 2020;
- ‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations.”.

PART 9

AMENDMENTS TO CIVIL REGISTRATION ACT 2004

Definition (*Part 9*)

30. In this Part, “Act of 2004” means the Civil Registration Act 2004.

Performance of functions of registrar and Superintendent Registrar by staff of Ard-Chláraitheoir in certain exceptional circumstances

31. The Act of 2004 is amended by the insertion of the following section after section 8:

- “**8A.** (1) A Superintendent Registrar of a registration area may make a request in writing to an tArd-Chláraitheoir (in this section referred to as a ‘request’) that an tArd-Chláraitheoir issue a direction (in this section referred to as a ‘direction’) that the relevant functions of registrars and Superintendent Registrars in the registration area to which the request relates are to be performed in accordance with this section.
- (2) Where an tArd-Chláraitheoir receives a request under subsection (1), he or she shall issue a direction in relation to a registration area where he or she is satisfied that—
- (a) it is appropriate to do so in the circumstances, and

- (b) it is necessary to do so in order to prevent, limit, minimise or slow the spread of infection of Covid-19.
- (3) Where an tArd-Chláráitheoir issues a direction in relation to a registration area—
 - (a) any relevant functions of a registrar or Superintendent Registrar of the registration area to which the direction relates shall be performed by such members of staff of an tArd-Chláráitheoir as an tArd-Chláráitheoir may specify, and
 - (b) a reference in a relevant provision—
 - (i) to a registrar or to a Superintendent Registrar shall be read as a reference to a member of staff of an tArd-Chláráitheoir specified under paragraph (a), and
 - (ii) to an tArd-Chláráitheoir shall, notwithstanding section 8(6), be read as a reference to an tArd-Chláráitheoir.
- (4) A direction shall specify—
 - (a) the day on which it comes into effect, and
 - (b) the day on which it shall cease to have effect,and, subject to subsection (5), the direction shall cease to have effect in relation to the registration area on the latter date.
- (5) Notwithstanding the date on which a direction is specified to cease to have effect under subsection (4), a direction shall cease to have effect upon the earlier of—
 - (a) such date as may be specified by an tArd-Chláráitheoir in a written notice to the Superintendent Registrar of the registration area to which the direction relates, or
 - (b) the date on which this section ceases to be in operation in accordance with subsections (6) or (7), as the case may be.
- (6) This section shall, subject to subsections (7) and (8), continue in operation until 31 May 2020.
- (7) The Government—
 - (a) at the request of the Minister for Employment Affairs and Social Protection,
 - (b) after consultation with any other Minister of the Government as he or she considers appropriate having regard to the functions of that Minister of the Government, and
 - (c) having had regard to the matters referred to in subsection (9),

may, from time to time, by order declare that the period of time specified in subsection (6) shall continue in operation for such period or periods as may be specified in the order concerned.

- (8) An order under subsection (7) shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.
- (9) When making an order under subsection (7), the Government shall have regard to the following:
- (a) the nature and potential impact of Covid-19 on individuals, society and the State;
 - (b) the capacity of the State to respond to the risk to public health posed by the spread of Covid-19;
 - (c) measures taken in order to comply with, or as a consequence of, Government policy;
 - (d) the need to ensure the most beneficial, effective and efficient use of resources;
 - (e) the need to ensure the continuity of a well-functioning registration service.

- (10) In this section—

‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

‘relevant function’ means a function of a registrar or a Superintendent Registrar under a relevant provision;

‘relevant provision’ means Part 3 or Part 5.”.

Alleviation of requirement on certain persons to appear in person under Part 3 of Act of 2004

32. The Act of 2004 is amended by the insertion of the following section after section 19A:

“19B. (1) Notwithstanding any provision of this Part, a parent or a qualified informant who, within the emergency period, is required under this Part to—

- (a) attend in person before a registrar,

- (b) attend in person before a Superintendent Registrar, or
- (c) sign a register in the presence of any person,

shall be deemed to have done so where they have provided to the registrar, Superintendent Registrar or person in question such written particulars relating to that requirement as an tArd-Chlárathoir may specify.

- (2) Before the expiration of the emergency period, the Government may, at the request of the Minister made—
 - (a) after consultation with any other Minister of the Government as he or she considers appropriate having regard to the functions of that Minister of the Government, and
 - (b) having had regard to the matters referred to in subsection (4),
by order specify a date that is later than the expiration date of the emergency period specified in the definition of ‘emergency period’ or the last order under this subsection, as the case may be, and the emergency period shall be read as extending to, and including, the date so specified.
- (3) An order under subsection (2) shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.
- (4) When making an order under subsection (2), the Government shall have regard to the following:
 - (a) the nature and potential impact of Covid-19 on individuals, society and the State;
 - (b) the capacity of the State to respond to the risk to public health posed by the spread of Covid-19;
 - (c) measures taken in order to comply with, or as a consequence of, Government policy;
 - (d) the need to ensure the most beneficial, effective and efficient use of resources;
 - (e) the need to ensure the continuity of a well-functioning registration service;
 - (f) the need to ensure that persons do not have to attend in person to register a birth where it would not be safe or advisable in the interests of public health for them to do so.
- (5) In this section—

‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

‘emergency period’ means the period beginning on 13 March 2020 and ending on 31 May 2020.”.

Alleviation of requirement on certain persons to appear in person under Part 5 of Act of 2004

33. The Act of 2004 is amended by the insertion of the following section after section 37:

“37A. (1) Notwithstanding any provision of this Part, a relative or a qualified informant who, within the emergency period, is required under this Part to—

- (a) attend in person before a registrar,
- (b) attend in person before a Superintendent Registrar, or
- (c) sign a register in the presence of any person,

shall be deemed to have done so where they have provided to the registrar, Superintendent Registrar or person in question such written particulars relating to that requirement as an tArd-Chláraitheoir may specify.

(2) Before the expiration of the emergency period, the Government may, at the request of the Minister made—

- (a) after consultation with any other Minister of the Government as he or she considers appropriate having regard to the functions of that Minister of the Government, and
- (b) having had regard to the matters referred to in subsection (4),

by order specify a date that is later than the expiration date of the emergency period specified in the definition of ‘emergency period’ or the last order under this subsection, as the case may be, and the emergency period shall be read as extending to, and including, the date so specified.

(3) An order under subsection (2) shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House sits after the order is laid before it, the order shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder.

- (4) When making an order under subsection (2), the Government shall have regard to the following:
- (a) the nature and potential impact of Covid-19 on individuals, society and the State;
 - (b) the capacity of the State to respond to the risk to public health posed by the spread of Covid-19;
 - (c) measures taken in order to comply with, or as a consequence of, Government policy;
 - (d) the need to ensure the most beneficial, effective and efficient use of resources;
 - (e) the need to ensure the continuity of a well-functioning registration service;
 - (f) the need to ensure that persons do not have to attend in person to register a death where it would not be safe or advisable in the interests of public health for them to do so.

- (5) In this section—

‘Covid-19’ means a disease caused by infection with the virus SARS-CoV-2 and specified as an infectious disease in accordance with Regulation 6 of, and the Schedule to, the Infectious Diseases Regulations 1981 (S.I. No. 390 of 1981) or any variant of the disease so specified as an infectious disease in those Regulations;

‘emergency period’ means the period beginning on 13 March 2020 and ending on 31 May 2020.”.