



Number 26 of 2005

SOCIAL WELFARE CONSOLIDATION ACT 2005

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SOCIAL WELFARE CONSOLIDATION ACT 2005

AN ACT TO CONSOLIDATE THE SOCIAL WELFARE ACTS.
[27th November, 2005]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

PRELIMINARY

1.—This Act may be cited as the Social Welfare Consolidation Act 2005. Short title.

2.—(1) In this Act, save where the context otherwise requires— Interpretation.

“Act of 1997” means the Taxes Consolidation Act 1997;

[1993 s2(1); 2005
(SW&P) s23 & Sch
1]

“appeals officer” means a person holding office as an appeals officer under *section 304*;

“assistance” means assistance under *Part 3*;

“beneficiary” means a person entitled to any benefit, assistance, child benefit or family income supplement, as the case may be;

“benefit” means, subject to *section 248* and *Part 9*, benefit under *Part 2*;

“benefit year” means the period beginning on the first Monday in a particular year and ending on the Sunday before the first Monday in the following year;

“bureau officer” means an officer of the Minister appointed as a bureau officer under *section 8(1)(a)(iii)* of the Criminal Assets Bureau Act 1996; [1999 s30 & Sch F]

“claimant” means a person who has made a claim for any benefit, assistance, child benefit or family income supplement, as the case may be;

“Collector-General” means the Collector-General appointed under section 851 of the Act of 1997;

“contribution week” means one of the successive periods of 7 consecutive days in a contribution year beginning on the first day of that contribution year, or on any 7th day after that day, the last day of a contribution year (or the last 2 days of a contribution year ending in a leap year) being taken as included in the last contribution week of that contribution year;

“contribution year” means a year of assessment within the meaning of the Income Tax Acts;

“credited contribution” means, in relation to any insured person, a contribution credited to that person by virtue of *section 33*;

“day of incapacity for work” has the meaning given to it by *section 40(1)*;

“day of unemployment”, in relation to *Part 2*, has the meaning given to it by *section 62*, and in relation to *Chapter 2 of Part 3*, has the meaning given to it by *section 141(4) or (7)*;

“deciding officer” means a person holding office as a deciding officer under *section 299*;

[1993 (No. 2)
s11(a)]

“developing country” means any country which the Minister, having regard to the countries so designated by the United Nations, the World Bank or the International Labour Organisation as developing countries and after consultation with the Minister for Foreign Affairs, may determine, for the purposes of this Act, to be a developing country;

“employed contributor” has the meaning given to it by *section 12(1)*;

“employer’s contribution” has the meaning given to it by *section 6(1)(a)*;

“employment contribution” has the meaning given to it by *section 6(1)(a)*;

“entry into insurance” means, subject to *sections 35(3) and 125(7) and Chapters 15 and 16 of Part 2*, in relation to a person, the date on which the person became an insured person;

[2005 (SW&P)
s23 & Sch 1]

“Executive” means the Health Service Executive;

“health board” means—

- (a) a health board established under the Health Act 1970,
- (b) the Eastern Regional Health Authority established under the Health (Eastern Regional Health Authority) Act 1999, or
- (c) an Area Health Board established under the Health (Eastern Regional Health Authority) Act 1999;

“incapable of work” means incapable of work by reason of some specific disease or bodily or mental disablement or deemed, in accordance with regulations, to be so incapable;

“infectious diseases maintenance allowance” means a payment under section 44 of the Health Act 1947 to a person suffering from an infectious disease;

“insurable employment” means employment such that a person, over the age of 16 years and under pensionable age, employed in that employment would be an employed contributor;

“insurable (occupational injuries) employment” has the meaning given to it by *section 71*;

“insurable self-employment” means self-employment of such a nature that a person engaged in that employment would be a self-employed contributor;

“insured person” means a person insured under *Part 2*;

“island” means any island lying off the coast of the State, that is prescribed; [2001 s15(1)(a)]

“local authority” has the meaning given to it by the Local Government Act 2001;

“Member State” means a Member State of the European Communities;

“Minister” means the Minister for Social and Family Affairs;

“non-governmental agency” means any organisation which has as one of its functions the promotion of relief and development in developing countries through the sponsoring or aiding of projects involving the employment of volunteer development workers in those countries;

“occupational injuries insurance” has the meaning given to it by *section 70(2)*; [1993 (No. 2) s11(b)]

“optional contribution” means a contribution paid under *Chapter 5 of Part 2*; [1993 (No. 2) s3(a)]

“optional contributor” means a person engaged in share fishing paying optional contributions; [1993 (No. 2) s3(a)]

“orphan” means a qualified child— [1995 s20(1); 2005 (SW&P) s18]

(a) both of whose parents are dead, or

(b) one of whose parents is dead or unknown or has abandoned and failed to provide for the child, as the case may be, and whose other parent—

(i) is unknown, or

(ii) has abandoned and failed to provide for the child,

where that child is not residing with a parent, adoptive parent or step-parent;

“outworker” means a person to whom articles or materials are given out to be made up, cleaned, washed, altered, ornamented, finished or repaired or adapted for sale in the person’s own home or on other premises not under the control or management of the person who

Pt.1 S.2	<p>[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.</p> <p>gave out the articles or materials for the purposes of the trade or business of the last-mentioned person;</p> <p>“pensionable age” means the age of 66 years;</p>
[1993 (No. 2) s3(b)]	<p>“person engaged in share fishing” means a self-employed contributor who is a member of the crew of a fishing vessel and whose principal means of livelihood is derived from a share in the profits or the gross earnings of the working of the vessel;</p> <p>“prescribed” means prescribed by regulations;</p>
[2001 s8(1)]	<p>“qualifying contribution” means the appropriate employment contribution or self-employment contribution which was paid or would have been paid but for <i>section 13(2)(c)</i> in respect of any insured person or the appropriate optional contribution which was paid or would have been paid but for <i>section 29(1)(b)</i>;</p>
[1999 s26(2)]	<p>“record” means any book, document or any other written or printed material in any form including any information stored, maintained or preserved by means of any mechanical or electronic device, whether or not stored, maintained or preserved in a legible form;</p>
[2004 (MP) s13(1)(b)]	<p>“reckonable earnings” means, subject to regulations, earnings derived from insurable employment or insurable (occupational injuries) employment;</p>
[2005 (SW&P) s26 & Sch 4]	<p>“reckonable emoluments”, in relation to a self-employed contributor, means emoluments (other than reckonable earnings and any other emoluments that may be prescribed) to which Chapter 4 of Part 42 of the Act of 1997 applies, reduced by so much of the allowable contribution referred to in Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) as is deducted on payment of those emoluments;</p> <p>“reckonable income”, in relation to a self-employed contributor or an optional contributor, means the aggregate income (excluding reckonable earnings, reckonable emoluments and any other income that may be prescribed) from all sources for the contribution year as estimated in accordance with the Income Tax Acts, but without regard to—</p> <p style="margin-left: 40px;">(a) sections 195, 231 and 232 of the Act of 1997, or</p> <p style="margin-left: 40px;">(b) save in the case of a person to whom <i>paragraph 1 of Part 3 of Schedule 1</i> applies, Chapter 1 of Part 44 of the Act of 1997, after deducting from the income so much of any deduction allowed by virtue of the provisions of the definition of “capital allowance” in section 2(1) of the Act of 1997;</p> <p>“regulations” means regulations made by the Minister under this Act;</p> <p>“Regulations of 1996” means the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 (S.I. No. 312 of 1996);</p> <p>“self-employed contributor” has the meaning given to it by <i>section 20</i>;</p> <p>“self-employment contribution” has the meaning given to it by <i>section 6</i>;</p>

“short-time employment” means employment in which, for the time being, a number of days is systematically worked in a working week which is less than the number of days which is normal in a working week in the employment concerned;

“Social Insurance Fund” means the Fund to which *section 9* relates;

“social welfare inspector” means a person appointed by the Minister under *section 250* to be a social welfare inspector for the purposes of *Parts 2, 3, 4, 5, 6, 7, 8, 9 and 12*; [2005 (SW&P) s26 & Sch 4]

“statutory declaration” means a statutory declaration within the meaning of the Statutory Declarations Act 1938;

“trade dispute” means any dispute between employers and employees, or between employees and employees, which is connected with the employment or non-employment or the terms of employment or the conditions of employment of any persons, whether employees in the employment of the employer with whom the dispute arises or not;

“voluntary contribution” has the meaning given to it by *section 25*;

“voluntary contributor” has the meaning given to it by *section 24*;

“volunteer development worker” means a person who is employed temporarily outside the State in a developing country and has secured that employment— [1993 (No.2) s11(c)]

- (a) by or through the Department of Foreign Affairs or by or through a non-governmental agency in the State, or
- (b) by or through a governmental or non-governmental agency in any Member State other than the State, or
- (c) directly with the government of a developing country, and who is employed by any of those agencies or by the government of the developing country or by both under conditions of remuneration similar to local conditions applying in that country and who was resident in the State immediately before taking up that employment;

“Workmen’s Compensation Acts” means the Workmen’s Compensation Acts 1934 to 1955 and the enactments repealed by the Workmen’s Compensation Act 1934.

(2) In this Act “qualified adult”, subject to *sections 134, 187 and 297*, means in relation to a person— [1993 s2(2); 2001 s24(1)]

- (a) a spouse who is wholly or mainly maintained by that person but does not include—
 - (i) a spouse in employment (other than employment specified in *paragraph 4 or 5 of Part 2 of Schedule I*), or
 - (ii) a spouse who is self-employed, or
 - (iii) a spouse who is entitled to or is in receipt of any benefit, pension, assistance or allowance (other than supplementary welfare allowance) under *Part 2 or 3*, or

- (iv) a spouse who, by virtue of *section 68(1)* or *147(2)*, is or would be disqualified for receiving unemployment benefit payable under *Chapter 12* of *Part 2* or unemployment assistance payable under *Chapter 2* of *Part 3* in his or her own right with the exception of a spouse who qualifies as a qualified adult by virtue of regulations made under *paragraph (c)*, or
- (v) a spouse who is entitled to or is in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under *section 142* or unemployment benefit payable under *section 65* or *66*, in respect of a non-craft full-time course approved by An Foras Áiseanna Saothair under the Industrial Training Act 1967, or
- (vi) a spouse who is entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under *section 142* or unemployment benefit payable under *section 65* or *66*, in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or
- (vii) a spouse who is entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under *section 142* or unemployment benefit payable under *section 65* or *66*, in respect of participation in a scheme administered by the Minister and known as—
 - (I) Back to Education Allowance, or
 - (II) Back to Work Allowance, or
 - (III) Back to Work Enterprise Allowance, or
 - (IV) Part-Time Job Incentive,
 or
- (b) a person over the age of 16 years being wholly or mainly maintained by that person and having the care of one or more than one qualified child who normally resides with that person where that person is—
 - (i) a single person,
 - (ii) a widow,
 - (iii) a widower, or
 - (iv) a married person who is not living with and is neither wholly or mainly maintaining, nor being wholly or mainly maintained by, the married person's spouse,
 or
- (c) any person whom the Minister may by regulations specify to be a qualified adult for the purposes of this Act.

(3) Subject to *section 134(3)*, in this Act “qualified child” means a person who is ordinarily resident in the State, is not detained in a reformatory or an industrial school, and— [1993 s2(3); 2003 (MP) s5(1)(a)]

(a) for the purposes of—

- (i) *section 43(2)*, in the case of an applicant for disability benefit other than as referred to in *paragraph (b)*,
- (ii) *section 56(2)*, in the case of an applicant for health and safety benefit other than as referred to in *paragraph (b)*,
- (iii) *section 66(2)*, in the case of an applicant for unemployment benefit other than as referred to in *paragraph (b)*,
- (iv) *section 76(2)*, in the case of an applicant for injury benefit other than as referred to in *paragraph (b)*, and
- (v) *section 142(1)(b)(ii)*, in the case of an applicant for unemployment assistance other than as referred to in *paragraph (b)*,

is under the age of 18 years or is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*, and

(b) for the purposes of—

- (i) *sections 81(5), 83(1), 102(1), 112(2), 117(2), 122(2), 127(1), 130, 137, 150(1)(b), 156(1), 168(1), 174(1), 181(1), 211(1)(b), 215(1)(b)* and 228,
- (ii) *section 43(2)*, in the case of an applicant who, in respect of any period of interruption of employment has been entitled to or is in receipt of disability benefit for not less than 156 days or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of disability benefit and a relevant payment for not less than 156 days,
- (iii) *section 56(2)*, in the case of an applicant who, in respect of a period of health and safety leave under the Maternity Protection Act 1994, has been entitled to or is in receipt of health and safety benefit for not less than 156 days or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of health and safety benefit and a relevant payment for not less than 156 days,
- (iv) *section 66(2)* or *142(1)(b)(ii)*, in the case of an applicant who, in any continuous period of unemployment as read in accordance with *section 141(3)*, has been entitled to or is in receipt of unemployment benefit or unemployment assistance for not less than 156 days, or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of unemployment benefit

or unemployment assistance and a relevant payment for not less than 156 days, and

- (v) *section 76(2)*, as it applies to disablement pension or in the case of an applicant who, in respect of any period of interruption of employment, has been entitled to or is in receipt of injury benefit and a relevant payment for not less than 156 days, subject to the conditions and in the circumstances that may be prescribed,

and satisfies one of the following conditions—

- (I) is under the age of 18 years, or
- (II) is of or over the age of 18 years and under the age of 22 years and is receiving full-time education, the circumstances of which shall be specified in regulations, or
- (III) is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*.

[2003 s5(1)(a)] (4) In *subsection (3)* “relevant payment” means any benefit specified in *section 39(1)* (other than old age (contributory) pension) or any assistance specified in *section 139(1)* (other than old age (non-contributory) pension).

[1993 s2(4); 2003 s5(1)(a)] (5) (a) Notwithstanding *subsection (3)(b)(v)(II)*, a person receiving full-time education, in accordance with that provision, who attains the age of 22 years during an academic year shall continue to be regarded as a qualified child for the purposes of that provision, while receiving full-time education for the duration of that academic year.

(b) In this subsection “academic year” has the meaning given to it by *section 148(2)*.

[2003 s5(1)(a)] (6) (a) Subject to *paragraph (b)* and notwithstanding *subsection (3)(a)*, a person who attains the age of 18 years while attending a full-time day course of study, instruction or training at an institution of education, shall continue to be regarded as a qualified child for the purposes of that subsection until the following 30 June or until the person completes the full-time day course, whichever is the earlier.

(b) For the purposes of *paragraph (a)*, the Minister may prescribe the conditions subject to which a person shall be regarded as attending a full-time day course of study, instruction or training at an institution of education.

(c) In this subsection, “institution of education” has the meaning given to it by *section 148(2)*.

[1998 s24(1)] (7) Subject to *Part 12*, “liable relative” means in relation to any person—

(a) a man who is liable to maintain—

(i) his wife,

- (ii) his former wife where the marriage has been dissolved, being a dissolution that is recognised as valid in the State,

while she is in receipt of an allowance or benefit, and

- (iii) any qualified child of his in respect of whom an increase in allowance or benefit is payable to the mother,

or

- (b) a woman who is liable to maintain—

- (i) her husband,

- (ii) her former husband where the marriage has been dissolved, being a dissolution that is recognised as valid in the State,

while he is in receipt of an allowance, and

- (iii) any qualified child of hers in respect of whom an increase in allowance is payable to the father.

3.—(1) For the purposes of this Act—

Interpretation generally.

- (a) a person is deemed to be over any age mentioned in this Act where the person has attained that age and is deemed to be under any age mentioned in this Act where the person has not attained that age;

[1993 s3(1); 1995 (No. 2) s10(3)]

- (b) a person is deemed to be between 2 ages mentioned in this Act where the person has attained the first-mentioned age but has not attained the second-mentioned age;

- (c) a person is deemed not to have attained the age of 16 years until the beginning of the 16th anniversary of the day of the person's birth, and similarly with respect to any other age;

- (d) regulations may provide that, for the purpose of determining whether a contribution is payable in respect of a person, or at what rate a contribution is payable, the person shall be treated as having attained at the beginning of a contribution week, or as not having attained until the end of a contribution week, any age which that person attains during the course of that week;

- (e) the circumstances in which a person is to be regarded as living alone shall be specified in regulations;

- (f) regulations shall provide for determining the circumstances in which a person is or is not to be regarded to be wholly or mainly maintaining another person.

(2) Any reference in this Act to contributions, where the reference is without qualification, shall be read, save where the context otherwise requires, as including a reference to employment contributions, self-employment contributions and voluntary contributions. [1993 s3(2)]

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2005.
- [1993 s3(3)] (3) Regulations may, in relation to any class or description of insurable employment or insurable (occupational injuries) employment, specify the persons to be treated for the purposes of this Act as the employers of employed contributors employed in that employment.
- [1993 s3(4)] (4) References in this Act to an employed contributor's employer shall not be read as including his or her employer in any employment other than insurable employment or insurable (occupational injuries) employment.
- [1993 s3(5)] (5) Any question relating to the normal residence of a qualified child shall, subject to *section 220(2)*, be decided in accordance with regulations made under that subsection.
- [1993 s3(6)] (6) Where a child has been or becomes adopted under the Adoption Acts 1952 to 1998, then for the purposes of this Act—
- (a) the child shall after the adoption be treated as if he or she were the child of the adopter or adopters born to that adopter or adopters and were not the child of any other person and, where the child was an orphan immediately before the adoption, as having ceased to be an orphan, and
- (b) where there is one adopter only, in any application after the adoption with respect to the child of the definition of “orphan” contained in *section 2(1)*, “the parent of whom is dead” is substituted in *paragraph (a)* of that definition for “both of whose parents are dead”.
- (7) In this Act—
- [1993 s3(9)] (a) a reference to a Part, Chapter, section or Schedule is to a Part, Chapter or section of or Schedule to this Act, unless it is indicated that reference to some other enactment is intended,
- [1993 s3(10)] (b) a reference to a subsection, paragraph, subparagraph or clause is to the subsection, paragraph, subparagraph or clause of the provision (including a Schedule) in which the reference occurs, unless it is indicated that reference to some other provision is intended, and
- [1993 s3(7)] (c) a reference to any other enactment shall, unless the context otherwise requires, be read as a reference to that enactment as amended or extended by or under any subsequent enactment.
- [1993 s3(8)] (8) References in any other enactment to the “Social Welfare Acts” means this Act and every enactment which is to be read together with it as one.
- [1993 s3(11)] (9) In this Act, any reference to this Act shall be read as including a reference to regulations made under or applying the provisions of this Act.
- [1993 s3(12); 2004 (MP) s18] (10) For the purposes of *sections 43(3), 66(3), 76(3), 112(3), 117(3), 122(3), 134, 141(2)(d), 146, 149(2), 150(3), 158, 181(4), 210(2), 211(3), 216, 219(2), 297 and 298 and Chapter 9 of Part 3*, “spouse” means—

- (a) each person of a married couple who are living together,
or
- (b) a man and woman who are not married to each other but
are cohabiting as husband and wife.

(11) For the purposes of determining the entitlement of a person to an increase in respect of a qualified adult, references to a spouse in the definition of “qualified adult” contained in *section 2(2)* and regulations made under that provision shall be read as including: [1993 s3(13); 1997 s28(4) & Sch F]

- (a) a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State, or
- (b) a man and woman who are not married to each other but
are cohabiting as husband and wife.

4.—(1) The Minister may make regulations— Regulations.

- (a) for any purpose in relation to which regulations are provided for by any of the provisions of this Act, and [1993 s4(1)]
- (b) for prescribing any matter or thing referred to in this Act as prescribed or to be prescribed.

(2) Except in so far as this Act otherwise provides, any power conferred by this Act to make regulations may be exercised— [1993 s4(2)]

- (a) either in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of case, and
- (b) so as to make, as regards the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by exception or otherwise),
 - (ii) the same provision for all cases in relation to which the power is exercised or different provision for different cases or classes of case, or different provision in relation to the same case or class of case for different purposes of this Act,
 - (iii) any such provision either unconditionally or subject to any specified condition.

(3) Without prejudice to any specific provision in this Act, regulations may contain any incidental or supplementary provisions that may appear to the Minister to be expedient for the purposes of the regulations. [1993 s4(3)]

(4) The following are subject to the sanction of the Minister for Finance: [1993 s4(4); 2005 (SW&P) s25 & Sch 3]

- (a) regulations for the purposes of *sections 2(2), 13, 14, 15, 16, 17, 20(2)(d), 22, 23, 25(1)(d), 41(4), 41(7), 49, 60, 62(3), 62(5), 62(7), 64(6), 70(3), 71(7), 71(8), 71(9), 99(3), 108(6), 108(7), 109(8), 109(11), 109(14), 109(16), 114(6), 114(7), 115(4), 115(5), 115(7), 119(1), 119(2), 120, 125(3), 125(5), 135(2), 135(3), 141(1), 142(5), 151, 173(4), 179(1),*

186(2)(b), 198, 232(2), 232(3), 233, 241(7), 289, 292, 297, 342 and 363 and, in *Schedule 3, Rule 1(2)(b)(iv)(I), (6) and (7) of Part 2, Rule 2(3) of Part 3 and Rule 2 of Part 4 and Reference 14 and 19 in Table 2;*

(b) a draft of regulations under any of the provisions mentioned in *subsection (5)*.

[1993 s4(5); 2005 (SW&P) s25 & Sch 3]

(5) Where regulations are proposed to be made for the purposes of *section 12(2), 12(3), 13(3)(a), 20(2)(a), 20(2)(b), 20(2)(c), 32, 41(6), 58(3), 64(5), 101(2), 109(7), 115(3), 119(6), 125(2), 131(2), 135(2), 262(3), 263(1) or 264(1)*, or, in *Schedule 3, Rule 4(a) of Part 2, Rule 7 of Part 3 or Rule 2(a) of Part 4, or Schedule 5*, a draft of those regulations shall be laid before each House of the Oireachtas and the regulations shall not be made until a resolution approving of the draft has been passed by each such House.

[1993 s4(6); 2005 (SW&P) s26 & Sch 4]

(6) Regulations or rules (not being regulations of which a draft is required by this Act to be approved of by resolution of each House of the Oireachtas) shall be laid before each House of the Oireachtas as soon as practicable after they are made and, if a resolution annulling the regulations or rules is passed by either House within the next 21 days on which that House has sat after the regulations or rules have been laid before it, the regulations or rules shall be annulled accordingly, but without prejudice to the validity of anything previously done under those regulations or rules.

[1993 s4(7)]

(7) Where the Minister revokes regulations made under any of the provisions mentioned in *subsection (5)* and makes regulations which he or she certifies to be substantially to the like effect as the regulations so revoked, a requirement that a draft of the proposed regulations be laid before each House of the Oireachtas shall not apply.

Expenses.

[1993 s5(1)]

5.—(1) Any expenses incurred by the Minister or any other Minister in carrying this Act into effect shall, to the extent that may be sanctioned by the Minister for Finance, be paid out of moneys provided by the Oireachtas.

[1993 s5(2)]

(2) There shall be paid to the Minister for Finance out of the Social Insurance Fund, at the times and in the manner the Minister for Finance may direct, any sums that the Minister may estimate, on the basis that may be agreed on between the Minister and the Minister for Finance, to be the part of those expenses of the Minister or any other Minister which relates to the scheme of social insurance provided for in *Part 2* and any sums so paid shall be appropriated in aid of moneys provided by the Oireachtas for carrying this Act into effect.

[1993 s5(3)]

(3) In estimating expenses for the purposes of *subsection (2)*, there shall be included an amount that, in the opinion of the Minister for Finance, represents the amount of the accruing liability in respect of any superannuation or other retiring allowances, lump sums or gratuities accruing in respect of the employment of any officer or other person for the purposes of this Act.

[1993 s5(4)]

(4) Any expenses incurred by An Post under *Part 2* (determined on the basis that may be agreed on between the Minister, the Minister for Finance and An Post) shall be paid by the Minister out of the Social Insurance Fund to An Post at the times and in the manner the Minister for Finance may direct.

(5) Any fees in respect of an audit of the Social Insurance Fund which are payable to the Comptroller and Auditor General in accordance with section 12 of the Comptroller and Auditor General (Amendment) Act 1993 shall be paid by the Minister out of that Fund. [1996 s40]

(6) There shall be paid to the Minister for Enterprise, Trade and Employment out of the Social Insurance Fund, at the times and in the manner the Minister for Finance may direct, the sums that the Minister for Enterprise, Trade and Employment may estimate, on the basis that may be agreed on between the Minister for Enterprise, Trade and Employment, the Minister and the Minister for Finance, to be part of the expenses incurred in carrying into effect— [Redundancy Payments Act 2003 s2]

(a) the Protection of Employees (Employers' Insolvency) Acts 1984 to 2004, and

(b) the Redundancy Payments Acts 1967 to 2003,

and any sums so paid shall be appropriated in aid of moneys provided by the Oireachtas for carrying into effect the Acts referred to in *paragraphs (a) and (b)*.

PART 2

SOCIAL INSURANCE

CHAPTER 1

Social Insurance Fund

6.—(1) For the purposes of providing moneys for meeting the expenditure on benefit and making any other payments which, under this Act (other than *section 8*), the Redundancy Payments Acts 1967 to 2003 and the Protection of Employees (Employers' Insolvency) Acts 1984 to 2004, are to be made out of the Social Insurance Fund, there shall be— Sources of moneys for benefits. [1993 s6(1); National Training Fund Act 2000 s4(10)]

(a) contributions (referred to in this Act as “employment contributions”) in respect of employed contributors, each of which shall comprise a contribution by the employed contributor and a contribution (referred to in this Act as “the employer’s contribution”) by the employer of the employed contributor,

(b) contributions (referred to in this Act as “self-employment contributions”) in respect of self-employed contributors,

(c) contributions in respect of optional contributors, [1993(No.2) s5(a)]

(d) contributions in respect of voluntary contributors, and

(e) payments out of moneys provided by the Oireachtas.

(2) Employment contributions, self-employment contributions, optional contributions and voluntary contributions shall be paid into the Social Insurance Fund. [1993 s6(2); 1993(No.2) s5(b)]

Social Insurance Fund — expenditure on benefit.

7.—(1) Benefit shall be paid or provided for out of the Social Insurance Fund.

[2000 s29(a)]

[2000 s29(a)]

(2) A reference to benefit in *section 6* and this section includes:

- (a) the benefits described in *section 39*,
- (b) a relevant payment within the meaning of *section 178(1)(a)*,
- (c) schemes administered by the Minister and known as—
 - (i) Free Fuel Allowance,
 - (ii) Free Electricity Allowance,
 - (iii) Free Television Licence,
 - (iv) Free Telephone Rental Allowance,
 - (v) Free Natural Gas Allowance, and
 - (vi) Free Bottled Gas Allowance,

where those allowances are payable in respect of a person in receipt of a benefit under *section 39(1)* or a relevant payment within the meaning of *section 178(1)(a)*,

[2002 (MP) s13]

- (d) a payment under regulations made under *section 138* in respect of dental treatment or optical treatment and appliances which would have been payable in respect of a person but for the fact that the person availed of a service in respect of dental treatment or optical treatment and appliances under sections 45 and 67 of the Health Act 1970,
- (e) any benefit to which *section 39(1)* refers which would have been payable in respect of a person but for the receipt by that person of old age (non-contributory) pension,
- (f) any increase in any benefit to which *section 39(1)* refers which would have been payable in respect of a person, but for the receipt by that person of an old age (non-contributory) pension in his or her own right, and
- (g) unemployment benefit which would have been payable in respect of a person but for the receipt by that person of unemployment assistance.

[2000 s29(a)]

(3) Benefit to be paid or provided for out of the Social Insurance Fund shall include such sums as the Minister may estimate on the basis that may be agreed on between the Minister and the Minister for Finance in respect of the benefits set out in *subsection (2)(c), (d), (e), (f) and (g)*.

[2000 s29(a)]

(4) There shall be paid out of the Social Insurance Fund—

- (a) to the Minister for Health and Children the sum agreed between the Minister and the Minister for Finance in respect of the benefit set out in *subsection (2)(d)*, and
- (b) to the Exchequer in respect of the sums agreed between the Minister and the Minister for Finance in respect of the benefits set out in *subsection (2)(c), (e), (f) and (g)*,

in the manner and at the times the Minister may determine.

8.—The Minister shall make payments out of the Social Insurance Fund into the National Training Fund equalling those paid into the first-mentioned fund pursuant to section 5(3) and (4) of the National Training Fund Act 2000.

Social Insurance Fund — payments to National Training Fund.

[National Training Fund Act 2000 s5(5)]

9.—(1) The Social Insurance Fund (in this section and in *section 11* referred to as “the Fund”), established under the Social Welfare Act 1952 and continued in being under section 7 of the Social Welfare (Consolidation) Act 1993, shall continue in being and to comprise a current account and an investment account.

Social Insurance Fund.

[1993 s7(1)]

(2) The Minister shall manage and control the current account of the Fund.

[1993 s7(2)]

(3) The Minister for Finance shall manage and control the investment account of the Fund.

[1993 s7(3)]

(4) Save where otherwise specifically provided—

[1993 s7(4); 1998 s16]

(a) sums payable into the Fund shall be paid into either the current account of the Fund or the investment account of the Fund, and

(b) sums payable out of the Fund shall be paid out of the current account of the Fund.

(5) Moneys standing to the credit of the current account of the Fund and not required to meet current expenditure shall be transferred to the investment account of the Fund.

[1993 s7(5)]

(6) Whenever the moneys in the current account of the Fund are insufficient to meet the liabilities of that account, there shall be paid into that account from the investment account of the Fund the moneys necessary to meet those liabilities.

[1993 s7(6)]

(7) Subject to *subsection (6)*, moneys standing to the credit of the investment account of the Fund shall be invested by the Minister for Finance and income arising from any such investment shall be paid into that account.

[1993 s7(7)]

(8) An investment under *subsection (7)* may be—

[1993 s7(8)]

(a) in securities in which trustees are for the time being by law empowered to invest trust funds, or

(b) in any of the stocks, funds and securities which are for the time being authorised by law as investments for Post Office Savings Bank Funds.

Pt.2 S.9	[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.
[1993 s7(9)]	<p>(9) (a) The amount by which the income of the Fund for any financial year is less than its expenditure shall be paid into the Fund out of moneys provided by the Oireachtas.</p> <p>(b) The income and expenditure of the Fund for a financial year shall be determined for the purposes of this subsection by the Minister on the basis that may be agreed on between the Minister and the Minister for Finance.</p>
[1993 s7(10)]	<p>(10) Any sum payable into the Fund under <i>subsection (9)(a)</i> shall be paid in the manner and at the times as the Minister for Finance may determine.</p>
[1993 s7(11)]	<p>(11) Accounts of the Fund shall be prepared in the form and manner and at the times the Minister for Finance may direct and the Comptroller and Auditor General shall examine and certify every account and a copy of every account, together with the report thereon of the Comptroller and Auditor General, shall be laid before each House of the Oireachtas.</p>
Actuarial review.	<p>10.—(1) The Minister shall cause—</p>
[1998 s17]	<p>(a) actuarial reviews to be made of the financial condition of the Social Insurance Fund by the persons the Minister may decide for the purpose of determining the extent to which the Fund may be expected, in the longer term, to meet the demands in respect of payment of benefits and other payments, having regard, in particular, to the adequacy or otherwise of the contributions to support benefits and other payments and any other matters the Minister considers to be relevant as affecting the current and future financial condition of the Fund,</p> <p>(b) a report to be made to the Minister on completion of any such review, and</p> <p>(c) a copy of every report under this section to be laid before each House of the Oireachtas within 6 months of the completion of the review.</p>
[1998 s17]	<p>(2) The date of completion of the first actuarial review under this section shall be a date not later than 31 December 2002, and the date of completion of each subsequent review shall be a date not later than 5 years after the date of completion of the immediately preceding review.</p>
Payments from Fund for acquisition of land, etc.	<p>11.—(1) Payments may be made out of the Fund in respect of expenditure by the Minister on the acquisition of lands, premises, furniture or equipment or the construction or reconstruction of premises, and any such lands, premises, furniture or equipment shall be held by the Minister on behalf of the Fund.</p>
[1993 s8(1)]	
[1993 s8(2)]	<p>(2) A payment shall not be made under <i>subsection (1)</i> save with the consent of the Minister for Finance.</p>
[1993 s8(3)]	<p>(3) The Minister may dispose of any lands, premises, furniture or equipment which he or she has acquired, constructed or reconstructed under this section and any moneys which the Minister receives in respect of any such disposal shall be paid into the Fund.</p>

(4) A disposal shall not be effected under *subsection (3)* save with the consent of the Minister for Finance. [1993 s8(4)]

CHAPTER 2

Employed Contributors and Employment Contributions

12.—(1) Subject to this Act—

Employed contributors and insured persons.

- (a) subject to *paragraph (b)*, every person who, being over the age of 16 years and under pensionable age, is employed in any of the employments specified in *Part 1* of *Schedule 1*, not being an employment specified in *Part 2* of that Schedule, shall be an employed contributor for the purposes of this Act, and [1993 s9(1)]
- (b) every person, irrespective of age, who is employed in insurable (occupational injuries) employment shall be an employed contributor and references in this Act to an employed contributor shall be read accordingly, and
- (c) every person becoming for the first time an employed contributor shall thereby become insured under this Act and shall thereafter continue throughout his or her life to be so insured.

(2) Regulations may provide for including among employed contributors persons employed in any of the employments specified in *Part 2* of *Schedule 1*. [1993 s9(2)]

(3) Regulations may provide for— [1993 s9(3)]

- (a) excluding particular employments or any classes of employment from the employments specified in *Part 1* of *Schedule 1*, or
- (b) adding to the employments so specified particular employments or any classes of employment,

and, where the Minister considers that any modifications of this Act are appropriate having regard to the purpose for which the regulations are made, the regulations may make those modifications.

(4) For the purposes of this Part, with regard to employment specified in *paragraph (13)* of *Part 1* of *Schedule 1*, the person who is liable to pay the wages or salary of the individual concerned in respect of the work or service concerned is deemed to be the individual's employer. [2003 (MP) s19(a)]

13.—(1) Employment contributions shall be paid by employed contributors and their employers in accordance with this section. Employment contributions.

[1993 s10(1)(a)]

- (2) (a) Where in any contribution week a payment of not more than €287 per week (or the equivalent thereof in respect of an employed contributor remunerated otherwise than on a weekly basis) is made to or for the benefit of an employed contributor in respect of reckonable earnings of that contributor relating to an employment, a contribution shall not be payable by that employed contributor in respect of those earnings from that employment. [SWA 2000 s8; SWA 2001 s8, 36 & Sch E]

[SWA 1995 s6;
SWA 2001 s8, 36 &
Sch E]

(b) Subject to *paragraph (c)* and to regulations under *section 14*, where in any contribution week a payment of more than €287 is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, there shall be payable a contribution by the employed contributor at the rate of 4 per cent of the amount of reckonable earnings in excess of €127 in that week in respect of each employment (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis) to which that payment relates.

[1993 s10(1); 2004
s5(1)]

(c) Where in a particular contribution year an employed contributor's reckonable earnings have amounted to the sum of €44,180 and the contributions payable under *paragraph (b)* have been paid in respect of those reckonable earnings, no further such contribution shall be payable in respect of any reckonable earnings of that employed contributor by the employed contributor in that contribution year.

(d) Subject to *subsection (8)* and to regulations under *section 14*, where in any contribution week a payment is made to or for the benefit of an employed contributor in respect of reckonable earnings of that employed contributor, there shall be payable a contribution by the employed contributor's employer—

(i) at the rate of 7.8 per cent of the amount of the reckonable earnings in that week to which that payment relates where those reckonable earnings do not exceed €356 (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis), and

(ii) at the rate of 10.05 per cent of the amount of the reckonable earnings in that week to which that payment relates where those reckonable earnings exceed €356 (or the equivalent thereof in the case of an employed contributor remunerated otherwise than on a weekly basis).

[2003 (MP) s17;
2003 s13]

(e) For the purposes of this Chapter—

“payment” includes a notional payment;

“notional payment” has the meaning given to it by section 985A (inserted by section 6 of the Finance Act 2003) of the Act of 1997.

[1993 s10(2); 2001
s8(2)(e)]

(3) (a) The Minister may by regulations vary the sums specified in *subsection (2)(c)* and any variation has effect from the beginning of the contribution year following that in which the regulations are made.

(b) When making regulations under this subsection to vary the sum specified in *subsection (2)(c)* the Minister shall take into account any changes in the average earnings of workers in the transportable goods industries so recorded by the Central Statistics Office since the date by reference to which the sum specified in *subsection (2)(c)* was last determined.

(4) The employer shall, in relation to any employment contribution, be liable in the first instance to pay both the employer's contribution comprised therein and also, on behalf of and to the exclusion of the employed contributor, the contribution comprised therein payable by the contributor. [1993 s10(3)]

(5) An employer shall be entitled, subject to and in accordance with regulations, to recover from an employed contributor the amount of any contribution paid or to be paid by the employer on behalf of that contributor and, notwithstanding anything in any enactment, regulations for the purposes of this subsection may authorise recovery by deductions from the employed contributor's remuneration, but those regulations shall provide that— [1993 s10(4)]

(a) where the employed contributor does not receive any pecuniary remuneration either from the employer or from any other person, the employer shall not be entitled to recover the amount of any such contribution from that contributor, and

(b) where the employed contributor receives any pecuniary remuneration from the employer, the employer shall not be entitled to recover any such contribution otherwise than by deductions.

(6) Notwithstanding any contract to the contrary, an employer shall not be entitled to deduct from the remuneration of a person employed by the employer, or otherwise to recover from the person, the employer's contribution in respect of that person. [1993 s10(5)]

(7) Any sum deducted by an employer from remuneration under regulations for the purposes of this section is deemed to have been entrusted to the employer for the purpose of paying the contribution in respect of which it was deducted. [1993 s10(6)]

(8) In the case of employment specified in *paragraph 12 of Part 1 of Schedule 1, subsection (2)(d)* shall be read as if "0.5 per cent" were substituted for "7.8 per cent" and "10.05 per cent". [1996 s12(1); 2001 (No.2) s5(1)(c)]

(9) Regulations may, subject to the conditions and in the circumstances that may be prescribed, exempt an employer who employs an employee under and by virtue of a scheme administered by the Department of Social and Family Affairs, known as the Employers' Pay-Related Social Insurance Exemption Scheme, from the liability to pay the contribution specified in *section 13(2)(d)* in respect of that employee. [1995 s10]

(10) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments— [2004 (MP) s14]

(a) the employer—

(i) as part of that agreement and in so far as the qualifying emoluments are comprised of reckonable earnings of an employed contributor to which the agreement applies, shall pay a contribution at a rate of 14.05 per cent in respect of the aggregate of the

amount of those reckonable earnings and the amount of income tax payable under the agreement in respect of them, and

- (ii) notwithstanding *section 13(4)* or Article 7 of the Regulations of 1996, shall not be entitled to recover from an employed contributor any part of a contribution paid in accordance with *subparagraph (i)*,

and

- (b) a contribution paid in accordance with *paragraph (a)(i)* shall not be regarded as an employment contribution for the purposes of any benefit specified in *section 39(1)*.

[2004 (MP) s14]

(11) In *subsection (10)* “specified provision” means any provision that may be prescribed for the purposes of that subsection.

Modified insurance.

14.—(1) Regulations may modify this Part in its application in the case of—

[1993 s11(1); 2005 (SW&P) s26 & Sch 4]

- (a) persons employed in any of the employments specified in *paragraphs 2, 3, 4, 5, 9 and 10 of Part 1 of Schedule 1*, or

[1996 s12(2); 2005 (SW&P) s26 & Sch. 4]

- (b) in the cases that may be prescribed, persons employed in *eircom plc*, or

[2001 s28]

- (c) in such cases as may be prescribed, persons who, on 5 April 1995 were employed in an employment to which *paragraph (a)* or *(b)* applies and which is prescribed, and who cease to be so employed, but immediately on such cessation become employed in another employment which is prescribed, under terms and conditions which provide that the person continues to be employed in a permanent and pensionable capacity and for payment during illness on a basis considered adequate by the Minister, or

- (d) persons employed in a statutory transport undertaking, or

- (e) persons employed as teachers in primary schools which are recognised schools within the meaning of the Education Act 1998, or

- (f) persons employed as teachers in training colleges recognised by the Minister for Education and Science for teachers in primary schools, or

- (g) persons employed as teachers in post-primary schools which are recognised schools within the meaning of the Education Act 1998, or

- (h) persons employed as teachers in domestic science training colleges funded by moneys voted by the Oireachtas for that purpose, or

- (i) persons employed as members of the Army Nursing Service, or

- (j) persons employed in voluntary hospitals to which grants are paid from moneys provided by the Oireachtas in recoupment of revenue deficits, or

- (k) persons employed by voluntary organisations which are providing district nursing services, or
- (l) persons employed in an employment which is an insurable (occupational injuries) employment under *section 71*.

(2) This section is without prejudice to the generality of any other provision of this Part providing for regulations. [1993 s11(2)]

15.—(1) For the purposes of this Part, reckonable earnings may be calculated or estimated, either for a person or a class of persons, in the manner, by reference to the matters and on the basis that may be prescribed. [1993 s12(1)]

Calculation of reckonable earnings.

(2) Regulations may provide for the calculation of the amounts payable in respect of employment contributions in accordance with prescribed scales, and for adjustments of those amounts to facilitate computation and to avoid fractions of 1 cent in the amounts. [1993 s12(2); 2001 s37 & Sch F]

16.—Regulations may provide for the determination of liability for the payment of employment contributions in the case of a person who works under the general control or management of a person who is not his or her immediate employer. [1993 s13; 2001 s8(3)]

Employment by more than one employer.

17.—(1) Regulations may provide for—

- (a) the time and manner of payment of employment contributions,
- (b) the collection and the recovery of, and the furnishing of returns by employers in relation to, employment contributions,
- (c) the charging of interest on arrears of employment contributions,
- (d) the waiving of interest due on arrears of employment contributions,
- (e) the estimation of amounts due in respect of employment contributions and appeals in relation to those estimates,
- (f) the furnishing of returns by employers in relation to periods of insurable employment,
- (g) the deduction by an employer from the reckonable earnings of an employed contributor of any employment contribution reasonably believed by the employer to be due by the contributor, and adjustment in any case of over-deduction, and
- (h) any matter ancillary or incidental to any of the matters referred to in any of *paragraphs (a) to (g)*.

Payment of contributions and keeping of records.

[1993 s14(1)]

(2) Without prejudice to the generality of *subsection (1)*, regulations under that subsection may provide for— [1993 s14(2)]

- (a) the assignment of any function relating to any matter referred to in that subsection to the Collector-General or to any person engaged under contract by the Minister,

with the consent of the Minister for Finance, for this purpose,

- (b) the assignment to the Collector-General of any function conferred on the Minister by *section 272* and the modification for that purpose of any provision of that section,
- (c) the inspection by or on behalf of the Revenue Commissioners of records prescribed under *subsection (5)*,
- (d) treating, for the purpose of any right to benefit, contributions paid after the due dates as paid on those dates or on any later dates that may be prescribed, or as not having been paid, and
- (e) treating as paid, for the purpose of any right to benefit, employment contributions payable by an employer in respect of an insured person which have not been paid, where the failure to pay those contributions is shown not to have been with the consent or connivance of the insured person or attributable to any negligence on the part of the insured person.

[1993 s14(3)]

(3) Nothing in any regulations under this section affects the liability of the employer under *section 13(4)* to pay employment contributions.

[1993 s14(4); 2002 (MP) s14(a)]

(4) The provisions of any enactment, regulation or rule of court relating to—

- (a) the inspection of records, the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in Chapter 5 of Part 42 of the Act of 1997) of, or the furnishing of returns by employers in relation to, income tax, or
- (b) appeals in relation to income tax, or
- (c) the publication of names of persons under section 1086 of the Act of 1997,

shall apply in relation to employment contributions which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).

[1993 s14(5); 2004 (MP) s16(1)]

(5) For the purposes of this Part, regulations may require employers to keep any records that may be prescribed in relation to the earnings of persons employed by them and the periods during which those persons were employed, and to retain those records for prescribed periods.

Priority debts to Social Insurance Fund in a company winding-up.

18.—For the purposes of section 285(2)(e) of the Companies Act 1963—

[1993 s15(1); 1997 s35 & Sch G]

- (a) the amount referred to in that subsection is deemed to include any amount—
 - (i) which, apart from Article 9 of the Regulations of 1996 would otherwise have been an amount due at the relevant date in respect of sums which an employer

is liable under *Chapter 2* or *3* of *Part 2* and any regulation thereunder (other than the said Article 9) to deduct from reckonable earnings or reckonable emoluments, to which those Chapters apply, paid by the employer during the period of 12 months next before the relevant date, and

(ii) with the addition of any interest payable under Article 10 of the Regulations of 1996,

and

(b) notwithstanding subsection (1) of section 285 of the Companies Act 1963, the relevant date is deemed to be the date which is the ninth day after the end of the income tax month in which the relevant date (within the meaning of that subsection) occurred.

19.—(1) In this section “Act of 1988” means the Bankruptcy Act 1988. Winding-up and bankruptcy.

(2) The assets of a limited company in a winding-up under the Companies Acts 1963 to 2005 shall not include— [1993 s16(1); 2005 (SW&P) s26 & Sch 4]

(a) any sum deducted by an employer from the remuneration of an employee of the employer paid before the winding-up in respect of an employment contribution due and unpaid by the employer in respect of that contribution, or [1993 s16(2)]

(b) any sum which would have been deducted from the remuneration of an employee in respect of an employment contribution for a period of employment before a winding-up had that remuneration been paid before the winding-up,

and in such a winding-up a sum equal in amount to the sum so deducted and unpaid or which would have been deducted and payable shall, notwithstanding anything in those Acts, be paid to the Social Insurance Fund in priority to the debts specified in section 285(2) of the Companies Act 1963.

(3) A sum equal in amount to any sum deducted by an employer from the remuneration of an employee of the employer in respect of an employment contribution due by the employer and unpaid by the employer in respect of the contribution before the date of the order of adjudication or the filing of the petition for arrangement (as the case may be) shall not form part of the property of the bankrupt or arranging debtor so as to be included among the debts which under section 81 of the Act of 1988 are in the distribution of that property to be paid in priority to all other debts, but shall, before the distribution and notwithstanding anything in the Act of 1988, be paid to the Social Insurance Fund in priority to the debts specified in section 81 of the Act of 1988. [1993 s16(3); 2005 (SW&P) s26 & Sch 4]

(4) Formal proof of a debt to which priority is given by this section is not required except where required by or under the Act of 1988 or the Companies Act 1963. [1993 s16(4); 2005 (SW&P) s26 & Sch 4]

(5) There shall be included among the debts which under section 81 of the Act of 1988 are, in the distribution of the property of a bankrupt or arranging debtor, to be paid in priority to all other debts, all employment contributions payable by the bankrupt or arranging [1993 s16(5); 2005 (SW&P) s26 & Sch 4]

debtor during the 12 months before the date of the order of adjudication in the case of a bankrupt or the filing of the petition for arrangement in the case of an arranging debtor, and that Act has effect accordingly, and formal proof of the debts to which priority is given under this subsection is not required except in cases where it may otherwise be provided by general orders made under that Act.

CHAPTER 3

Self-Employed Contributors and Self-Employment Contributions

Self-employed contributors and insured persons.

[1993 s17(1)]

20.—(1) Subject to this Act—

- (a) every person who, being over the age of 16 years and under pensionable age (not being a person included in any of the classes of person specified in *Part 3 of Schedule 1*) who has reckonable income or reckonable emoluments, shall be a self-employed contributor for the purposes of this Act regardless of whether the person is also an employed contributor,
- (b) every person becoming for the first time a self-employed contributor shall become insured under this Act and shall thereafter continue throughout his or her life to be so insured, and
- (c) in the case of a person who, not having been an employed contributor at any time, becomes for the first time a self-employed contributor, the first day of the contribution year in which the person becomes a self-employed contributor shall be regarded as the date of entry into insurance.

[1993 s17(2)]

(2) Regulations may provide for—

- (a) including among self-employed contributors classes of person or part of any class of person specified in or included in *Part 3 of Schedule 1*,
- (b) adding to the classes of person specified in *Part 3 of Schedule 1*,
- (c) the modification of any of the provisions of this Act relating to self-employed contributors,
- (d) the application (with or without modification) to self-employed contributors or self-employment contributions payable under *section 21(1)(a), (b) or (c)* of any provisions of this Act which apply to employed contributors or employment contributions.

Rates of self-employment contributions and related matters.

[1993 s18(1); 2001 s36 & Sch E]

21.—(1) Self-employment contributions shall be paid by self-employed contributors in accordance with the following provisions:

- (a) subject to *paragraphs (b) and (f)*, where in any contribution year a self-employed contributor has reckonable income there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to 3 per cent of the reckonable income or the amount of €253;

- (b) where for any contribution year a self-employed contributor is informed by the Revenue Commissioners that he or she is not required to make a return of income within the meaning of section 1084 of the Act of 1997, self-employment contributions shall be paid by the self-employed contributor (whether by instalments or otherwise as may be prescribed) amounting to €157 in respect of that contribution year;
- (c) subject to *paragraph (f)*, where in any contribution year a payment is made to a self-employed contributor in respect of reckonable emoluments of that self-employed contributor, there shall be payable by him or her a self-employment contribution which shall be the greater of an amount equal to 3 per cent of the reckonable emoluments or the amount of €253;
- (d) subject to regulations under *section 22*, where a self-employment contribution has been paid by a self-employed contributor of not less than the amount that he or she is liable to pay under *paragraph (a)* or the amount specified in *paragraph (b)*, whichever is appropriate, the self-employed contributor shall be regarded as having paid contributions for each contribution week in that contribution year and, where the contribution paid is less than that appropriate amount, no contribution shall be regarded as having been paid by the self-employed contributor in respect of any week of that contribution year;
- (e) subject to *section 26(3)*, self-employment contributions shall be disregarded in determining whether the contribution conditions for any benefit other than old age (contributory) pension, widow's (contributory) pension, widower's (contributory) pension, orphan's (contributory) allowance, maternity benefit, adoptive benefit or bereavement grant are satisfied; [1999 s19(2)]
- (f) a person who, but for this paragraph, would be liable for contributions of €253 under *paragraphs (a)* and *(c)* shall be liable only for a single contribution of €253.

(2) Regulations may provide for adjustments in the calculation of amounts payable in respect of self-employment contributions to facilitate computation and for the elimination from self-employment contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent. [1993 s18(2); 2001 s37 & Sch F]

(3) Where, for a year of assessment (within the meaning of the Tax Acts), the Revenue Commissioners and an employer enter into an agreement under a specified provision of the Act of 1997 whereby the employer will account to the Revenue Commissioners, in accordance with that provision, in respect of the income tax due on qualifying emoluments (within the meaning of that provision) and where that agreement is not null and void, then in respect of those qualifying emoluments— [2004 (MP) s15]

- (a) the employer—
 - (i) as part of that agreement and in so far as the qualifying emoluments are comprised of reckonable emoluments of a self-employed contributor to which the

agreement applies, shall pay a contribution at a rate of 3 per cent in respect of the aggregate of the amount of those reckonable emoluments and the amount of income tax payable under the agreement in respect of them, and

- (ii) notwithstanding Article 7 of the Regulations of 1996, shall not be entitled to recover from an employed contributor any part of a contribution paid in accordance with *subparagraph (i)*,

and

- (b) a contribution paid in accordance with *paragraph (a)(i)* shall not be regarded as a self-employment contribution for the purposes of determining entitlement to any benefit specified in *section 39(1)*.

[2004 (MP) s15]

(4) In *subsection (3)* “specified provision” means such provision as may be prescribed for the purposes of that subsection.

Regulations providing for determination of contributions payable.

[1993 s19(1); 2001 s9(2)(a)]

22.—(1) Regulations may provide for the determination of the contributions payable, the amount or rates of those contributions, and the contribution weeks in respect of which those contributions shall be regarded as having been paid, in the case of a person who—

- (a) becomes for the first time a self-employed contributor,
- (b) ceases to be a self-employed contributor,
- (c) is both an employed contributor and a self-employed contributor whether concurrently or not,
- (d) in any contribution year has reckonable emoluments but does not have reckonable income,
- (e) in any contribution year has both reckonable emoluments and reckonable income, or
- (f) in any contribution year has reckonable emoluments which relate to a period less than the full year.

[1993 s19(2); 2001 s9(2)(b)]

(2) The Minister may by regulations specify the circumstances in which contributions payable by a self-employed contributor may be treated as paid.

[1993 s19(4); 2001 s9(2)(b)]

(3) For the purposes of this section “contributions” means—

- (a) employment contributions payable under *section 13*, and
- (b) self-employment contributions payable under *section 21*.

23.—(1) For the purposes of self-employment contributions payable under *section 21(1)(a), (b) and (c)*, regulations may provide for—

Regulations providing for collection of self-employment contributions, etc.

- (a) the time and manner of payment of self-employment contributions,
- (b) the collection and the recovery of and the furnishing of details in relation to self-employment contributions,
- (c) the charging of interest on arrears of self-employment contributions,
- (d) the waiving of interest due on arrears of self-employment contributions,
- (e) the estimation of amounts due in respect of self-employment contributions and appeals in relation to those estimates,
- (f) the furnishing of returns by employers in relation to periods of insurable self-employment,
- (g) the deduction by an employer from the reckonable emoluments of a self-employed contributor of any self-employment contribution reasonably believed by the employer to be due by the contributor, and adjustment in any case of over-deduction, and
- (h) any matter ancillary or incidental to any of the matters referred to in *paragraphs (a) to (g)*.

[1993 s20(1); 1997 s33(1)(a)]

(2) Without prejudice to the generality of *subsection (1)*, regulations under that subsection may provide for the assignment of any function relating to a matter referred to in that subsection to the Collector-General or any other specified person.

[1993 s20(2)]

(3) The provisions of any enactment or instrument made under any enactment relating to—

[1993 s20(3); 2002 (MP) s14(b)]

- (a) the estimation, collection and recovery (including the provisions relating to the offset of taxes and appropriation of payments in Chapter 5 of Part 42 of the Act of 1997) of income tax or the inspection of records for those purposes, or
- (b) appeals in relation to income tax, or
- (c) the publication of names of persons under section 1086 of the Act of 1997,

shall apply in relation to self-employment contributions in respect of reckonable emoluments which the Collector-General is obliged to collect as if the contributions were an amount of income tax which the employer was liable to remit to the Collector-General under the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001).

(4) Other than in the case of the class or classes of self-employed contributors that may be prescribed, self-employment contributions payable by a self-employed contributor for a contribution year under *section 21(1)(a)* in respect of reckonable income shall be assessed, charged and paid in all respects as if they were an amount of income

[1993 s20(4); 1997 s33(1)(b)]

tax and they may be stated in one sum (hereafter in this subsection referred to as the “aggregated sum”) with the income tax contained in any computation of or assessment to income tax made by or on the self-employed contributor for the year of assessment (within the meaning of the Income Tax Acts) which coincides with the contribution year and for this purpose the self-employed contributions may be so stated notwithstanding that there is no amount of income tax contained in that computation or assessment and all the provisions of the Income Tax Acts, other than any such provisions in so far as they relate to the granting of any allowance, deduction or relief, apply as if the aggregated sum were a single sum of income tax.

[1993 s20(5); Taxes Consolidation Act 1997 Sch 31]

(5) (a) Subject to *paragraph (b)*, where an election made or deemed to be made under section 1018 of the Act of 1997 has effect for the year of assessment the self-employment contributions payable by a wife shall be charged, collected and recovered as if they were the contributions of her husband.

(b) The question as to the amount of the self-employment contributions payable in respect of the husband or the wife are not affected by this subsection.

[1993 s20(6); 2001 s25(1)]

(6) In any proceedings instituted by virtue of this Act, a certificate purporting to be signed by an officer of the Revenue Commissioners or by any officer duly appointed by the Minister in that behalf which certifies that an amount in respect of employment or self-employment contributions is due and payable by the defendant shall be evidence until the contrary is proved that that amount is so due and payable.

CHAPTER 4

Voluntary Contributors and Voluntary Contributions

Voluntary contributors.

[1993 s21(1); 1997 s12(2)]

24.—(1) Subject to this Act, where a person ceases to be—

(a) an employed contributor, or

(b) a self-employed contributor,

otherwise than by reason of attaining pensionable age and the person has qualifying contributions in respect of not less than 260 contribution weeks, he or she shall, on making application in the prescribed manner and within the prescribed period, be entitled to become an insured person paying contributions under this Act voluntarily (in this Act referred to as “a voluntary contributor”).

[1993 s21(2)]

(2) The occupational injuries insurance of a person shall be disregarded in determining the person’s right to become, or to continue to be, a voluntary contributor and the rate of voluntary contribution payable in any case shall not be affected by that insurance.

[1993 s21(3)]

(3) A voluntary contributor shall—

(a) where he or she becomes an employed contributor, cease to be a voluntary contributor except insofar as is provided in *section 25(2)*, or

(b) where he or she becomes a self-employed contributor, cease to be a voluntary contributor.

- 25.—(1) (a) Subject to *paragraph (c)*, a contribution (in this Act referred to as a “voluntary contribution”), in the case of a person who becomes a voluntary contributor by virtue of *section 24(1)(a)* and who is under pensionable age, shall be payable in each contribution year, at the time or times and in the manner that the Minister shall prescribe, at a percentage rate, as set out in *paragraph (b)*, of the amount of the reckonable income (if any) of the contributor in the preceding contribution year or in an amount (“minimum annual amount”), as set out in *paragraph (b)*, whichever is the greater. Voluntary contributions by former employed contributors. [1993 s22(1)]
- (b) (i) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are not reckonable for the purposes of old age (contributory) pension, the percentage rate shall be 2.6 per cent and the minimum annual amount shall be €126. [1993 s22(1)]
- (ii) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are reckonable for the purposes of old age (contributory) pension, the percentage rate shall be 6.6 per cent and the minimum annual amount shall be €317. [1993 s22(1)]
- (iii) In the case of a person to whom *subsection (2)* applies and who, by virtue of compliance with that subsection, continues to be a voluntary contributor, the percentage rate shall be 4 per cent and the minimum annual amount shall be €190. [1993 s22(1)]
- (c) A contribution under *paragraph (a)* shall not be payable in respect of reckonable income in any contribution year which exceeds the sum specified in *section 13(2)(c)*. [1993 s22(1)]
- (d) “Reckonable income” for the purposes of this subsection means, subject to regulations, income derived from any employment, including any trade, business, profession, office or vocation. [1993 s22(1); 2001 s36 & Sch E]
- (2) In the case of a person who, on 31 March 1974, was a voluntary contributor entitled to pay voluntary contributions and who became an employed contributor in respect of whom special rate contributions were payable under *section 17(1)* of the Social Welfare Act 1975, that person shall, notwithstanding *section 24(3)*, continue to be entitled to be a voluntary contributor on applying to the Minister in writing for that entitlement. [1993 s22(2)]
- (3) Voluntary contributions paid under *subsection (2)* by a person to whom that subsection applies shall be disregarded in determining whether the contribution conditions for any benefit other than old age (contributory) pension, retirement pension or bereavement grant are satisfied. [1993 s22(3); 1999 s19 & Sch E]
- (4) Notwithstanding any other provision of this Act, but subject to *subsection (5)*, a voluntary contributor shall not be entitled to disability benefit, unemployment benefit, maternity benefit, invalidity pension or treatment benefit and, where any voluntary contributions paid by the voluntary contributor are at the percentage rate for the time being payable under *subsection (1)(b)(i)*, they shall be [1993 s22(4); 1999 s19 & Sch E]

disregarded in determining whether the contribution conditions for old age (contributory) pension, retirement pension or bereavement grant are satisfied.

[1993 s22(5)]

(5) Notwithstanding *subsection (4)*, any benefit mentioned in that subsection may be granted to a voluntary contributor in the circumstances and subject to the limitations that may be prescribed.

[1993 s22(6)]

(6) A voluntary contribution paid under *subsection (1)(a)* shall be regarded, where the contribution relates to a full contribution year, as having been paid for each contribution week in that contribution year or, where the contribution relates to a shorter period, as having been paid for each contribution week in that period.

Voluntary contributions by former self-employed contributors.

26.—(1) A voluntary contribution, in the case of a person who becomes a voluntary contributor by virtue of *section 24(1)(b)*, shall be at the rate of €253 in a contribution year payable at the time or times and in the manner that the Minister may prescribe.

[1993 s23(1); 2001 s36 & Sch E]

[1993 s23(2); 1996 s27 & Sch G]

(2) Subject to *subsection (3)*, voluntary contributions paid by a person under *subsection (1)* shall be disregarded for all benefit other than old age (contributory) pension, widow's (contributory) pension, widower's (contributory) pension and orphan's (contributory) allowance.

[1993 s23(3); 1999 s19 & Sch E]

(3) Self-employment contributions paid by a person who, being a voluntary contributor becomes a self-employed contributor on or after 6 April 1988, and any subsequent voluntary contributions paid by those persons, shall also be reckonable for retirement pension and bereavement grant in the case of a person whose rate of voluntary contribution, immediately before ceasing to be a voluntary contributor, was determined under *section 25(1)(b)(ii)* or *(iii)*.

[1993 s23(4)]

(4) A voluntary contribution paid under *subsection (1)* shall be regarded as having been paid for each contribution week in that contribution year.

Calculation of voluntary contributions.

27.—Regulations may provide for the calculation of the amounts payable in respect of voluntary contributions in accordance with prescribed scales, and for adjustments of those amounts to facilitate computation and to avoid fractions of one cent in those amounts.

[1993 s24; 2001 s37 & Sch F]

CHAPTER 5

Optional Contributors and Optional Contributions

Optional contributors and optional contributions.

28.—(1) A person engaged in share fishing shall, subject to the conditions that may be prescribed, be entitled to opt to become an insured person ("optional contributor") paying contributions under this Chapter ("optional contributions") which shall be payable in each contribution year with effect from the contribution year ending on 5 April 1994 at the time and in the manner that may be prescribed.

[1993 (No. 2) s4]

[1993 (No. 2) s4]

(2) An optional contributor ceases to be an optional contributor where he or she—

- (a) ceases to be a person engaged in share fishing,
- (b) ceases to be a self-employed contributor, or
- (c) fails, in any contribution year, to pay an optional contribution which by virtue of being an optional contributor, he or she is liable to pay.

29.—(1) Optional contributions shall be payable by optional contributors in accordance with the following provisions:

Rates of optional contributions and related matters.

- (a) subject to *paragraph (b)*, an optional contributor shall pay an optional contribution of the greater of an amount equal to 4 per cent of his or her reckonable income in excess of €2,500 in the preceding contribution year, or €200;
- (b) an optional contribution shall not be payable in respect of so much (if any) of the reckonable income of an optional contributor in any contribution year which exceeds €44,180.

[1993 (No.2) s4;
2004 s6(1)]

(2) Subject to regulations under *section 30*, where an optional contribution has been paid by an optional contributor of not less than the amount that he or she is liable to pay under *subsection (1)*, he or she shall be regarded as having paid contributions for each contribution week in that contribution year and, where the contribution paid is less than that appropriate amount, no contribution shall be regarded as having been paid by the optional contributor in respect of any week of that contribution year.

[1993 (No.2) s4]

(3) Regulations may provide for adjustments in the calculation of amounts payable in respect of optional contributions to facilitate computation and for the elimination from optional contributions of amounts of not more than 5 cent and for the rounding up of amounts of more than 5 cent but less than 10 cent to 10 cent.

[1993 (No.2) s4;
2001 s37 & Sch F]

(4) (a) Subject to *paragraph (b)*, optional contributions shall be disregarded in determining whether the contribution conditions for any benefit other than disability benefit, unemployment benefit or treatment benefit are satisfied.

[1993 (No.2) s4]

(b) The contribution conditions for the benefits referred to in *paragraph (a)* shall not be regarded as being satisfied unless all optional contributions payable by an optional contributor in accordance with this Chapter have been paid.

30.—Regulations may provide for—

Regulations providing for determination of optional contributions payable and related matters.

(a) the determination of optional contributions payable, the amount or rates of those contributions, and the contribution weeks in respect of which those contributions shall be regarded as having been paid, in the case of a person who—

[1993 (No.2) s4]

- (i) becomes for the first time an optional contributor,
- (ii) ceases to be an optional contributor, or

(iii) in any contribution year has reckonable earnings and reckonable income,

and

(b) any matter ancillary or incidental to any of the matters referred to in *paragraph (a)*.

CHAPTER 6

General

Employment outside State.

[1993 s25(1)]

[1993 s25(2)]

[1993 s25(3)]

31.—(1) Regulations may modify the provisions of this Part and *Schedule 1* in their application in the case of persons who are or have been outside the State while insured under this Part.

(2) The modifications which may be made by regulations for the purposes of *subsection (1)* shall, in particular, include the deletion of “in the State” in *paragraph 1 of Part 1 of Schedule 1*.

(3) This section is without prejudice to the generality of any other provision of this Part providing for regulations.

Regulations varying rates and amounts of contributions.

[1993 s26]

Exceptions and credits.

[1993 s27; 1996 s24(1)(c)]

32.—Regulations may alter the rates or amounts of employment, self-employment or voluntary contributions.

33.—Regulations may provide for—

(a) making exceptions from the liability to pay contributions for any specified periods, and

(b) crediting contributions to insured persons for any specified periods, including, in particular—

(i) periods for which there is an exception from the liability to pay contributions by virtue of *paragraph (a)*,

(ii) the period between the beginning of the contribution year last preceding that in which they become insured persons and their entry into insurance, and

(iii) periods in any contribution year in which they become or cease to be a homemaker within the meaning of *section 108(2)*.

Return of contributions paid in error.

[1993 s28; 1993 (No.2) s6]

34.—Regulations may provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of any sums paid in error by means of employment, self-employment, voluntary or optional contributions.

Return of contributions where entry into insurance occurs after specified age.

[1993 s29(1)]

35.—(1) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations of so much of any employment contribution paid by an employed contributor or voluntary contribution payable under *section 25* by a voluntary contributor whose entry into insurance occurred—

(a) after he or she had attained the age of 60 years,

- (b) after he or she had attained the age of 58 years in the case of a person who attained the age of 57 years on or after 1 July 1974,
- (c) after he or she had attained the age of 57 years in the case of a person who attained the age of 56 years on or after 1 April 1975, or
- (d) after he or she had attained the age of 56 years in the case of a person who attained the age of 55 years on or after 1 October 1977,

as is determined in accordance with the regulations to have been paid in respect of old age (contributory) pension.

(2) (a) In the case of a person who attained the age of 56 years on or after 1 April 1975, *subsection (1)(b)* shall not apply on his or her attaining the age of 57 years. [1993 s29(2)]

(b) In the case of a person who attained the age of 55 years on or after 1 October 1977, *subsection (1)(c)* shall not apply on his or her attaining the age of 56 years and *subsection (1)(b)* shall not apply on his or her attaining the age of 57 years.

(3) For the purposes of this section, the entry into insurance of an employed contributor or a voluntary contributor by virtue of *section 24(1)(a)*, subject to *subsection (6)*, is deemed to have occurred after he or she had attained the appropriate age under *subsection (1)* where after the time of that attainment he or she became for the first time an employed contributor in respect of whom contributions reckonable for the purposes of the contribution conditions for an old age (contributory) pension are payable and he or she had not been an employed contributor under the National Health Insurance Acts 1911 to 1952 before attaining that age. [1993 s29(3)]

(4) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of so much of any self-employment contribution paid by a self-employed contributor or a voluntary contribution payable under *section 26* by a voluntary contributor, who entered into insurance for the purposes of *section 109(1)* after he or she had attained the age of 56 years, as is determined in accordance with regulations to have been paid in respect of old age (contributory) pension. [1993 s29(4)]

(5) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of so much of any employment contribution paid by an employed contributor or voluntary contribution payable under *section 25* by a voluntary contributor who entered into insurance for the purposes of *section 115(1)* after he or she had attained the age of 55 years as is determined in accordance with the regulations to have been paid in respect of retirement pension. [1993 s29(5)]

(6) For the purposes of this section, in the case of a relevant person within the meaning of *section 108(4)*, “entry into insurance” has the meaning given to it by *section 108(5)* or (6). [1993 s29(6)]

(7) Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in regulations, of so much of any self-employment contribution paid by a self-employed contributor or a voluntary contribution paid under *section 26* by a voluntary contributor, who— [1997 s33(2)]

- (a) had attained the age of 56 years on 6 April 1988, and
- (b) became a self-employed contributor within the meaning of *section 20* on or after 6 April 1988,

as may be determined in accordance with the regulations to have been paid in respect of old age (contributory) pension.

Return of
employment
contributions -
master or seaman.

[1997 s33(3)]

36.—Regulations shall provide for the return, subject to any conditions, restrictions and deductions specified in the regulations, of so much of any employment contribution, as may be prescribed, paid by virtue of *section 13(2)(d)*, in respect of a master or a seaman (within the meaning of *section 742* of the Merchant Shipping Act 1894), in respect of his or her employment on the class or classes of vessel that may be prescribed.

Return of
contributions -
maintenance
arrangements.

[2000 s23(1)]

37.—Regulations may provide for the return of so much, if any, as may be prescribed subject to any conditions that may be prescribed, of any employment contribution, self-employment contribution, voluntary contribution or optional contribution paid by a contributor, in respect of any payment made by him or her under or pursuant to a maintenance arrangement within the meaning of *section 1025* of the Act of 1997, relating to a marriage for the benefit of the other party to the marriage, unless *section 1026* of that Act applies in respect of that payment.

Return of
contributions -
payments to
personal pensions.

[2002 (MP) s11]

38.—(1) Regulations may provide for the return, subject to any conditions, restrictions or deductions that may be prescribed, of so much, if any, as may be prescribed of any employment contribution under *section 13(2)(d)* paid by, or in respect of, an employed contributor, or of any self-employment contribution paid by a self-employed contributor under *section 21(1)(c)*, in respect of the amount that may be prescribed of—

- (a) any payment made by the person to a Personal Retirement Savings Account,
- (b) any payment made by the person which is a qualifying premium under an annuity contract for the time being approved by the Revenue Commissioners under Chapter 2 of Part 30 of the Act of 1997, or
- (c) any payment made by the person which is a contribution allowable under *section 774* or *776* of the Act of 1997 as a deduction from emoluments in assessing those emoluments to income tax under Schedule E of that Act.

[2002 (MP) s11;
2005 (SW&P) s26 &
Sch 4]

(2) In this section “Personal Retirement Savings Account” has the meaning given to it by *section 91* of the Pensions Act 1990.

CHAPTER 7

Description of Benefits

Description of
benefits.

[1993 s30(1); 2005
(SW&P) s26 & Sch
4]

39.—(1) Benefits under this Part shall be of the following descriptions and are so described in this Act—

- (a) disability benefit,
- (b) maternity benefit,

- (c) health and safety benefit,
- (d) adoptive benefit,
- (e) unemployment benefit,
- (f) occupational injuries benefit,
- (g) carer's benefit,
- (h) old age (contributory) pension,
- (i) retirement pension,
- (j) invalidity pension,
- (k) widow's (contributory) pension and widower's (contributory) pension,
- (l) orphan's (contributory) allowance,
- (m) bereavement grant,
- (n) widowed parent grant (paid by virtue of receipt of a benefit under *Part 2*).

(2) Subject to *section 138* and so long as that section remains in force, benefit shall, in addition to including the benefits referred to in *subsection (1)*, also include treatment benefit under that section. [1993 s30(2)]

CHAPTER 8

Disability Benefit

40.—(1) Subject to this Act, a person shall be entitled to disability benefit in respect of any day of incapacity for work (in this Act referred to as “a day of incapacity for work”) which forms part of a period of interruption of employment, where— Entitlement to benefit. [1993 s31(1)]

- (a) the person is under pensionable age on the day for which the benefit is claimed, and
- (b) he or she satisfies the contribution conditions in *section 41*.

(2) A person shall not be entitled to disability benefit for the first 3 days of any period of incapacity for work. [1993 s31(2)]

(3) For the purposes of any provision of this Act relating to disability benefit— [1993 s31(3); 2003 s8]

- (a) a day shall not be treated in relation to an insured person as a day of incapacity for work unless on that day the person is incapable of work,
- (b) “day of interruption of employment” means a day which is a day of incapacity for work or of unemployment,
- (c) any 3 days of interruption of employment, whether consecutive or not, within a period of 6 consecutive days shall be treated as a period of interruption of employment and any 2 such periods not separated by a period of more

than 26 weeks shall be treated as one period of interruption of employment,

- (d) any 3 days of incapacity for work, whether consecutive or not, within a period of 6 consecutive days shall be treated as a period of incapacity for work and any two such periods not separated by more than 3 days shall be treated as one period of incapacity for work and a period of incapacity for work is deemed to include any day or days of unemployment in the period of 3 consecutive days before the first day of incapacity for work,
- (e) notwithstanding *paragraph (d)*, in the case of a person who, on or after 1 April 2002, has been in receipt of disability benefit for not less than 1,560 days in respect of a period of incapacity for work and who, within the same period of interruption of employment, has subsequent periods of incapacity for work within that period of interruption of employment not separated by a period of more than 13 weeks shall be treated as one period of incapacity for work,
- (f) Sunday or any other day in each week that may be prescribed shall not be treated as a day of incapacity for work or of unemployment and shall be disregarded in computing any period of consecutive days,
- (g) a day shall not be treated in relation to an insured person as a day of incapacity for work where, in respect of that day, the insured person is being paid by his or her employer in respect of holiday leave,
- (h) any 2 periods of incapacity for work separated by a period in respect of which an insured person is being paid by his or her employer in respect of holiday leave shall be treated as one period of incapacity for work.

[1993 s31(4)]

(4) Subject to *subsection (3)*, regulations may make provision as to the days which are or are not to be treated for the purposes of disability benefit as days of incapacity for work or of unemployment.

[1993 s31(5); 2001 s37 & Sch F]

(5) The amount payable by way of benefit for any day of incapacity for work shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

[1993 s31(6)]

(6) A person who was in receipt of maternity benefit under *section 47* on any of the 3 days before the day in respect of which a claim for disability benefit is made shall not be entitled to disability benefit for the first 3 days of incapacity for work in respect of that claim.

Conditions for receipt.

41.—(1) The contribution conditions for disability benefit are—

[1993 s32(1); 2003 s9(1)]

- (a) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the period between his or her entry into insurance and the day for which the benefit is claimed, and

(b) that the claimant—

[2005 (SW&P)
s11(a)]

- (i) has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks, of which at least 13 must be qualifying contributions, in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed, or
- (ii) has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

and

(c) that the claimant has—

[1993 (No. 2) s7]

- (i) prescribed reckonable weekly earnings, or
- (ii) in the case of a person who qualifies for disability benefit by virtue of having paid optional contributions, prescribed reckonable weekly income,

in excess of a prescribed amount in the prescribed period.

(2) In the case of a claim for disability benefit where the period of interruption of employment began before 6 April 1987, *subsection (1)(a)* shall be read as if “26” were substituted for “52”. [1993 s32(2); 2005 (SW&P) s26 & Sch 4]

(3) In the case of a claim for disability benefit where the period of interruption of employment began on or after 6 April 1987 and before 5 April 2004, *subsection (1)(a)* shall be read as if “39” were substituted for “52”. [2003 s9(1)(b)]

(4) Regulations may provide for entitling to disability benefit, subject to the conditions that may be prescribed, the class or classes of persons who would be entitled to that benefit but for the fact that the requirement in *subsection (1)(b)* that there must be qualifying contributions in respect of at least 13 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed is not satisfied. [1993 s32(3); 2005 (SW&P) s11(a)]

(5) Where a person has been entitled to payment of disability benefit in respect of any day which is on or after 3 January 1981, or would but for *section 40(2)* or *46(1)* have been so entitled, then, in relation to disability benefit, the benefit year which includes the first such day in every period of incapacity for work which is, or is deemed to be, a separate period of incapacity shall, for the purpose of the condition contained in *subsection (1)(b)*, be regarded as continuing for each day of incapacity for work in that period in respect of which the person’s right to that benefit has not been exhausted up to and including the 312th day in that period in respect of which the benefit has been paid. [1993 s32(4)]

(6) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*. [1993 s32(5)]

Pt.2 S.41	[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.
[1993 s32(6)]	(7) Subject to <i>subsection (8)</i> , regulations may provide for entitling to disability benefit persons who would be entitled to that benefit but for the fact that the condition in <i>subsection (1)(c)</i> is not satisfied.
[1993 s32(7)]	(8) Regulations under <i>subsection (7)</i> shall provide that benefit payable by virtue of those regulations shall be payable at a rate less than that specified in <i>Schedule 2</i> and the rate specified by the regulations may vary with the extent to which either of the conditions set out in <i>subsection (1)(c)</i> is satisfied.
[1993 s32(8)]	(9) The requirement contained in <i>subsection (1)(b)(i)</i> that there must be qualifying contributions in respect of at least 13 contribution weeks in the relevant contribution year shall not apply to any period of incapacity for work beginning before 1 July 1992.
[1993 (No. 2) s12; 1999 s24(1)]	(10) The requirement contained in <i>subsection (1)(c)</i> that the claimant must have prescribed reckonable weekly earnings in excess of a prescribed amount in the prescribed period shall not apply in the case of a claim for disability benefit made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.
[2005 (SW&P) s4(1)]	(11) In the case of any claim for disability benefit, where, at the time of application for that benefit, the claimant— (a) is in receipt of or entitled to unemployment assistance under <i>section 142(1)(a)</i> , and (b) has qualifying contributions in respect of not less than 260 weeks, <i>subsection (1)(b)(i)</i> shall be read as if “39 contribution weeks” were substituted for “39 contribution weeks, of which at least 13 must be qualifying contributions” and <i>subsection (1)(c)</i> shall not apply.
[2005 (SW&P) s4(1)]	(12) In the case of any claim for disability benefit where, on the date immediately before the claim, a person was in receipt of or entitled to occupational injury benefit, <i>subsection (1)(b)(i)</i> shall be read as if “in the second last or third last complete contribution year” were substituted for “in the second last complete contribution year”.
Rate of benefit. [1993 s33]	42. —Subject to this Act, the weekly rate of disability benefit shall be as set out in <i>column (2)</i> of <i>Part 1</i> of <i>Schedule 2</i> .
Increases for qualified adult and qualified children. [1993 s34(1); 1997 s28(4) & Sch F]	43. —(1) The weekly rate of disability benefit shall be increased by the amount set out in <i>column (3)</i> of <i>Part 1</i> of <i>Schedule 2</i> for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.
[1993 s34(2); 1994 s32 & Sch F]	(2) The weekly rate of disability benefit shall be increased by the amount set out in <i>column (4)</i> of <i>Part 1</i> of <i>Schedule 2</i> in respect of each qualified child who normally resides with the beneficiary.
[1993 s34(3); 2003 s10(1)(a)]	(3) Subject to <i>subsection (4)</i> , any increase of disability benefit payable under <i>subsection (2)</i> in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount

in any case where the spouse of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

(4) *Subsection (3)* shall not apply and no increase of disability benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable where the weekly income of that spouse, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed. [2003 s10(1)(a)]

44.—(1) Where a person—

Duration of
payment.

- (a) has qualifying contributions in respect of less than 260 contribution weeks in the period between his or her entry into insurance and any day of incapacity for work, and [1993 s35(1)]
- (b) before that day has been entitled, in respect of any period of interruption of employment (whether including that day or not) during the period beginning on the date one year immediately before that day, to disability benefit for 312 days,

the person shall not be entitled to disability benefit for that day unless since the last of those 312 days and before that day he or she has requalified for benefit.

(2) In the case of a claim for disability benefit which was made before 5 April 1993 *subsection (1)(b)* shall be read as if “3 years” were substituted for “one year”. [1993 s35(2)]

(3) Notwithstanding *subsection (1)*, where in any period a person has exhausted entitlement to disability benefit he or she shall not requalify for that benefit unless he or she satisfies the conditions set out in *subsection (4)*. [1993 s35(3)]

(4) Where a person has exhausted his or her right to disability benefit— [1993 s35(4)]

- (a) he or she shall requalify for that benefit when he or she has qualifying contributions in respect of 13 contribution weeks begun or ended since the last day for which he or she was entitled to benefit, and
- (b) on his or her requalifying for that benefit, *subsection (1)* shall again apply to the person but, in a case where the period of interruption of employment in which the person exhausted his or her right to benefit continues after his or her requalification, as if the part before and the part after his or her requalification were distinct periods of interruption of employment.

(5) For the purposes of this section, any period in respect of which a person is disqualified for receiving disability benefit by virtue of *section 46(1)* shall be treated as though it were a period in respect of which disability benefit was paid. [1993 s35(5)]

(6) Regulations may provide for treating a person for the purposes of this section as having been entitled to benefit for any day where he or she would have been so entitled but for any delay or failure on his or her part to make or prosecute a claim but a person shall not be so treated where he or she shows that he or she did not intend, by failing to acquire or establish a right to benefit for that [1993 s35(6)]

day, to avoid the necessity of requalifying for benefit under this section.

[1993 s35(7)] (7) Where a person has qualifying contributions in respect of not less than 260 contribution weeks on the 312th day on which benefit is paid in respect of a period of incapacity for work, and the person would be entitled to disability benefit but for the fact that the contribution condition in *section 41(1)(b)(i)* or *(ii)* is not satisfied, the person is deemed to satisfy that contribution condition in respect of every subsequent day of incapacity in that period of incapacity for work.

[1993 s35(8)] (8) In the case of a claim for disability benefit where the period of interruption of employment in respect of incapacity for work beyond 312 days began before 6 April 1987, *subsection (1)(a)* shall be read as if “156” were substituted for “260”.

[1993 s35(9)] (9) In the case of a claim for disability benefit where the period of interruption of employment in respect of incapacity for work beyond 312 days began on or after 6 April 1987 and before 4 January 1988, *subsection (1)(a)* shall be read as if “208” were substituted for “260”.

[1993 s35(10)] (10) *Subsections (8) and (9)* shall not apply to any claim for disability benefit where the period of incapacity for work began on or after 4 July 1988.

Duration of payment (optional contributors).
[1993 (No.2) s7] **45.—**(1) Notwithstanding *section 44*, where in any period of interruption of employment a person, having satisfied the contribution conditions contained in *section 41* by virtue of having paid optional contributions, has been entitled to disability benefit for 312 days, he or she shall not be entitled to that benefit for any subsequent day of incapacity for work unless before that day the person has requalified for benefit in accordance with *subsection (2)*.

[1993 (No.2) s7] (2) Where a person to whom *subsection (1)* applies has paid optional contributions in the contribution year following the benefit year which includes that 312th day, he or she shall requalify for disability benefit in the benefit year after the contribution year in respect of which those optional contributions have been paid.

Disqualifications.
[1993 s36(1)] **46.—**(1) Regulations may provide for disqualifying a person for receiving disability benefit for such period not exceeding 9 weeks as may be determined under this Part where—

(a) the person has become incapable of work through his or her own misconduct, or

(b) the person fails without good cause to attend for or to submit himself or herself to any medical or other examination or treatment that may be required in accordance with the regulations, or to observe any prescribed rules of behaviour.

[1993 s36(2)] (2) Regulations may also provide for imposing in the case of any class of persons additional conditions in relation to the receipt of disability benefit and restrictions on the rate and duration of that benefit where, having regard to special circumstances, it appears to the Minister necessary so to do for the purpose of preventing inequalities or injustice.

(3) Regulations may also provide for disqualifying a person for the receipt of disability benefit where he or she fails, on becoming or again becoming incapable of work, to make a claim within the prescribed time, but those regulations may provide for extending, subject to any prescribed conditions, the time within which the claim may be made. [1993 s36(3)]

CHAPTER 9

Maternity Benefit

47.—(1) Subject to this Act, a woman shall be entitled to maternity benefit where— Entitlement to and duration of benefit.

- (a) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that it is to be expected that the woman will be confined in a week specified in the certificate (hereafter in this section referred to as “the expected week of confinement”) not being more than the prescribed number of weeks after that in which the certificate is given, [1997 s10(1)]
- (b) in the case of an employed contributor, it is certified by the woman’s employer that she is entitled to maternity leave under section 8 of the Maternity Protection Act 1994, and
- (c) subject to *subsection (2)*, she satisfies the contribution conditions in *section 48*.

(2) The requirement in *subsection (1)(c)* shall not apply in the case of a claim for maternity benefit made by a woman who was in receipt of health and safety benefit under *section 52* at any time during the pregnancy as a result of which it is expected that she will be confined. [1997 s10(1)]

(3) Regulations may provide for entitling to maternity benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of women who would be entitled to that benefit but for the fact that the contribution conditions in *section 48* are not satisfied. [1997 s10(1)]

(4) (a) Subject to this Act and *paragraph (b)*, where a woman, who has been delivered of a living child, dies at any time before the expiry of the twenty-second week following the week of her confinement, the father of the child shall, subject to satisfying the contribution conditions in *section 48*, be entitled to benefit under this Chapter as if he were a woman and the provisions of this Chapter (other than *section 50(b)*) apply in all respects in the case of that man. [1997 s10(1); 2001 s12(1)(a)]

(b) *Paragraph (a)* applies in the case of an employed contributor where it is certified by his employer that he is entitled to leave under section 16 of the Maternity Protection Act 1994.

(c) In this Act, a reference to maternity benefit shall be read as including a reference to benefit payable to a man under this subsection.

(5) Subject to this Chapter, maternity benefit shall be payable to— [1997 s10(1); 2004 (MP) s8(1)]

[No. 26.] *Social Welfare Consolidation Act* [2005.]
2005.

- (a) a woman, who is an employed contributor, for the period of maternity leave to which she is entitled under section 8 of the Maternity Protection Act 1994 (including any extension of that period by virtue of section 12 of that Act),
- (b) a woman, who is in insurable self-employment, for 18 weeks—
 - (i) beginning not later than 2 weeks before the end of the expected week of confinement, and
 - (ii) ending not earlier than 4 weeks after the end of the expected week of confinement,

but if the date of confinement occurs in a week after the expected week of confinement, the period in respect of which benefit shall be payable shall be extended by the number of consecutive weeks, subject to a maximum of 4 consecutive weeks, after the week in which the date of confinement occurs as ensures compliance with *subparagraph (ii)*,

- (c) a man, who—
 - (i) is an employed contributor, for the period of leave to which he is entitled under section 16 of the Maternity Protection Act 1994, or
 - (ii) is in insurable self-employment, for a period beginning on the day after the day on which the death of the mother occurs—
 - (I) where the mother dies before the expiry of the sixteenth week following the week of her confinement, to the end of the sixteenth week following the week of her confinement, or
 - (II) where the mother dies after the expiry of the sixteenth week but before the expiry of the twenty-fourth week following the week of her confinement, to the end of the twenty-fourth week following the week of her confinement,

but if the beneficiary dies, the benefit shall not be payable for any subsequent day.

[1997 s10(1)]

(6) Regulations may modify *subsections (1) and (5)* in relation to cases where—

- (a) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that a woman has been confined, and
- (b) a certificate referred to in *subsection (1)(a)* has not been given.

[2004 (MP) s8]

(7) Regulations may provide for the postponement of the payment of maternity benefit in the event of the hospitalisation of the child in respect of whose birth the person is entitled to that benefit, subject to the conditions and in the circumstances that may be prescribed.

(8) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to maternity benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1997 s10(1); 2001 s37 & Sch F]

(9) In the case of an employed contributor, where the employment ceases (whether due to the death of the employer or otherwise) during the period for which maternity benefit is payable under *subsection (5)*, the beneficiary shall continue to be treated as if the event which caused the cesser of employment had not occurred. [1997 s10(1)]

(10) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for maternity benefit. [1997 s10(1)]

48.—The contribution conditions for maternity benefit are— Conditions for receipt.

(a) in the case of an employed contributor— [1997 s10(1); 2005 (SW&P) s11(b)]

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with her entry into insurance and ending immediately before the relevant day, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self-employment, she satisfies the contribution conditions in *paragraph (b)*,

(b) in the case of a person in insurable self-employment— [1997 s10(1)]

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs,

or in a subsequent complete contribution year before the relevant day, or

- (ii) where the claimant was previously an employed contributor, that she satisfies the contribution conditions in *paragraph (a)(i)* or that she has employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.

Rate of benefit.

49.—(1) Subject to this Act, the weekly rate of maternity benefit shall be an amount equal to the greater of—

[1997 s10(1); 2004 SWA s7]

- (a) 75 per cent of the reckonable weekly earnings, reckonable weekly emoluments or reckonable weekly income, as the case may be, of the woman to whom the benefit is payable in the income tax year prescribed for the purposes of this section, or
- (b) the amount of disability benefit, including any increases of that benefit, which the woman would otherwise receive if she was entitled to that benefit, or
- (c) any amount that shall be prescribed.

[1997 s10(1)]

(2) In this section “reckonable weekly earnings”, “reckonable weekly emoluments” and “reckonable weekly income” mean the average amount, calculated in accordance with regulations, of reckonable earnings, reckonable emoluments, reckonable income and any other income that may be prescribed, received in a week up to that limit that may be prescribed.

Disqualifications.

50.—Regulations may provide for disqualifying a woman for receiving maternity benefit where—

[1997 s10(1)]

- (a) during the period for which the benefit is payable, she engages in any occupation other than domestic activities in her own household, or
- (b) she fails, without good cause, to attend for or to submit herself to any medical examination that may be required in accordance with regulations made under this section.

Supplementary provisions.

51.—(1) In this Chapter—

[1997 s10(1)]

- (a) “confinement” means labour resulting in the issue of a living child, or labour after 24 weeks of pregnancy resulting in the issue of a child whether alive or dead, and “confinement” shall be read accordingly;

“registered medical practitioner” means a person registered in the General Register of Medical Practitioners established under section 26 of the Medical Practitioners Act 1978;

“relevant day” means the first day for which maternity benefit is claimed;

- (b) references to the date of the confinement shall be taken as referring, where labour begun on one day results in

the issue of a child on another day, to the date of the issue of the child or, where a woman is confined with twins or a greater number of children, to the date of the issue of the last child.

(2) In deciding whether or not to make an order under section 21A (inserted by the Status of Children Act 1987) of the Family Law (Maintenance of Spouses and Children) Act 1976, in so far as any such order relates to the payment of expenses incidental to the birth of a child, the Circuit Court or the District Court, as the case may be, shall not take into consideration the fact that the mother of the child is entitled to maternity benefit. [1997 s10(1)]

CHAPTER 10

Health and Safety Benefit

52.—(1) In this Chapter—

Entitlement to benefit.

“confined” and “confinement” have the meanings given to them by section 51; [SI 25/95 Art 6]

“relevant period” has the meaning given to it by section 18(6) of the Maternity Protection Act 1994.

(2) Subject to this Act, a woman shall be entitled to health and safety benefit, where— [SI 25/95 Art 6]

(a) it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that it is to be expected that she will be confined or that she has been confined, as the case may be, in a week specified in the certificate,

(b) it is certified by her employer, in accordance with section 18(2) of the Maternity Protection Act 1994, that she has been granted leave under section 18 of that Act (hereafter in this Chapter referred to as “health and safety leave”), and

(c) she satisfies the conditions in section 53.

(3) For the purposes of this Chapter—

[SI 25/96 Art 6;
2001 s37 & Sch F]

(a) any 2 periods of health and safety leave arising in a relevant period shall be treated as one period of health and safety leave, and

(b) a Sunday shall not in any week be treated as a day of entitlement to health and safety benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

Conditions for receipt.

[SI 25/96 Art 6; 2005 (SW&P) s11(c)]

53.—(1) The conditions for health and safety benefit are—

(a) (i) that the claimant has qualifying contributions in respect of not less than 13 contribution weeks in the 12 months immediately before the expected date of confinement or the actual date of confinement, as the case may be, or

(ii) (I) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the period beginning with her entry into insurance and ending immediately before the first day for which health and safety benefit is claimed, and

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year or in a subsequent complete contribution year which includes the first day for which health and safety benefit is claimed, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the first day for which health and safety benefit is claimed,

and

(b) that the claimant has prescribed reckonable weekly earnings in excess of a prescribed amount in a prescribed period.

[2003 s9(2)(b)]

(2) In the case of a claim for health and safety benefit where the period of health and safety leave began before 5 April 2004, *subsection (1)(a)(ii)(I)* shall be read as if “39” were substituted for “52”.

[SI 25/95 Art 6]

(3) The requirement in *subsection (1)(a)* shall not apply in the case of a claim for health and safety benefit which is made in a relevant period where the claimant was previously in receipt of maternity benefit under *section 47* in that relevant period.

[SI 25/95 Art 6]

(4) Subject to *subsection (5)*, regulations may provide for entitling to health and safety benefit a woman who would be entitled to that benefit but for the fact that the condition in *subsection (1)(b)* is not satisfied.

[SI 25/95 Art 6]

(5) Regulations for the purposes of *subsection (4)* shall provide that benefit payable by virtue of that subsection shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary with the extent to which the condition in *subsection (1)(b)* is satisfied.

[1999 s24(3)]

(6) The requirement contained in *subsection (1)(b)* that the claimant must have prescribed reckonable weekly earnings in excess of a prescribed amount in the prescribed period shall not apply in the case of a claim for health and safety benefit made by a person in the

benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

54.—(1) Subject to this Chapter, health and safety benefit shall be payable from the day immediately following the last of the 21 days of health and safety leave in respect of which the claimant is entitled to receive remuneration from her employer under section 18(4) of the Maternity Protection Act 1994 and regulations made under that subsection and shall continue to be payable for the period of health and safety leave granted to the claimant under Part III of the Maternity Protection Act 1994.

Duration of payment.
[SI 25/95 Art 6]

(2) Health and safety benefit shall not be payable for any day in respect of which maternity benefit under *section 47* is payable.

[SI 25/95 Art 6]

(3) Where the woman who is entitled to health and safety benefit dies, the benefit shall not be payable for any subsequent day.

[SI 25/95 Art 6]

55.—Subject to this Act, the weekly rate of health and safety benefit shall be as set out in *column (2)* of *Part 1* of *Schedule 2*.

Rate of benefit.
[SI 25/95 Art 6]

56.—(1) The weekly rate of health and safety benefit shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.

Increases for qualified adult and qualified children.
[SI 25/95 Art 6; 1997 s28(4) & Sch F]

(2) The weekly rate of health and safety benefit shall be increased by the appropriate amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

[SI 25/95 Art 6]

(3) Subject to *subsection (4)*, any increase of health and safety benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly.

[SI 25/95 Art 6; 2003 s10(1)(b)]

(4) *Subsection (3)* shall not apply and no increase of health and safety benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable where the weekly income of that spouse, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

[2003 s10(1)(b)]

57.—A woman shall be disqualified for receiving health and safety benefit during any period in which she engages in any occupation other than domestic activities in her own household.

Disqualifications.
[SI 25/95 Art 6]

CHAPTER 11

Adoptive Benefit

Entitlement to and
duration of
adoptive benefit.

[1997 s11(1)]

58.—(1) In this Chapter—

“adopting parent”—

- (a) in the case of an employed contributor, has the meaning given to it by section 2(1) of the Adoptive Leave Act 1995, and
- (b) in the case of a person in insurable self-employment means—
 - (i) a woman in whose care a child (of whom she is not the natural mother) has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption,
 - (ii) a man, in whose care a child has been placed or is to be placed with a view to the making of an adoption order, or to the effecting of a foreign adoption or following any such adoption, where the woman in whose care the child (of whom she is not the natural mother) has been placed or is to be placed has died, and
 - (iii) a man, other than a man to whom *subparagraph (ii)* applies, in whose sole care a child has been placed or is to be placed with a view to making an adoption order, or to the effecting of a foreign adoption or following any such adoption;

“certificate of placement” has the meaning given to it by section 13 of the Adoptive Leave Act 1995;

“day of placement” has the meaning given to it by section 2(1) of the Adoptive Leave Act 1995;

“foreign adoption” has the meaning given to it by the Adoption Act 1991 (as amended by section 10 of the Adoption Act 1998).

[1997 s11(1)]

(2) Subject to this Act, an adopting parent shall be entitled to adoptive benefit where—

- (a) (i) in the case of an employed contributor, it is certified by the adopting parent’s employer that the adopting parent is entitled to adoptive leave under the Adoptive Leave Act 1995, or
- (ii) in the case of a person in insurable self-employment, a certificate of placement is issued to the adopting parent,

and

- (b) the adopting parent satisfies the contribution conditions in *section 59*.

(3) Regulations may provide for entitling to adoptive benefit, subject to the conditions and in the circumstances that may be prescribed, the class or classes of adopting parents who would be entitled to that benefit but for the fact that the contribution conditions in *section 59* are not satisfied. [1997 s11(1)]

(4) Subject to this Chapter, adoptive benefit shall be payable— [1997 s11(1); 2004 (MP) s9]

(a) in the case of an employed contributor, for the period of adoptive leave to which the adopting parent is entitled under section 6 or 9, as the case may be, of the Adoptive Leave Act 1995,

(b) in the case of a person in insurable self-employment, being—

(i) an adopting parent within the meaning of *subsection (1)(b)(i)* or *(iii)*, for 16 consecutive weeks beginning on the day of placement, or

(ii) an adopting parent within the meaning of *subsection (1)(b)(ii)*, where the adopting mother dies before the day of placement, 16 consecutive weeks beginning on the day of placement or where the adopting mother dies on or after the day of placement, for a period of 16 weeks less a period equivalent to the period beginning on the day of placement and ending on the date of her death,

but where the beneficiary dies, the benefit shall not be payable for any subsequent day.

(5) For the purposes of this section, a Sunday shall not in any week be treated as a day of entitlement to adoptive benefit and, accordingly, the amount payable by way of that benefit for any other day of a week shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent, and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1997 s11(1); 2001 s37 & Sch F]

(6) In the case of an employed contributor, where the employment ceases (whether due to the death of the employer or otherwise) during the period for which adoptive benefit is payable in accordance with *subsection (4)*, the beneficiary shall continue to be treated as if the event which caused the cesser of employment had not occurred. [1997 s11(1)]

(7) Regulations may provide for requiring an employer or any other person to furnish any information that may be required for the purposes of determining a claim for adoptive benefit. [1997 s11(1)]

59.—(1) The contribution conditions for adoptive benefit are— Conditions for receipt.

(a) in the case of an employed contributor—

(i) (I) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the period beginning with the claimant's entry into insurance and ending immediately before the relevant day, and

[1997 s11(1); 2005 (SW&P) s11(d)]

(II) (A) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

(B) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year in which the relevant day occurs,

or

(ii) that the claimant has qualifying contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day, or having been in insurable self-employment satisfies the contribution conditions in *paragraph (1)(b)*,

(b) in the case of a person in insurable self-employment—

(i) that the claimant has qualifying contributions in respect of not less than 52 contribution weeks in the second last complete contribution year or in the third last complete contribution year before the beginning of the benefit year in which the relevant day occurs, or in a subsequent complete contribution year before the relevant day, or

(ii) where the claimant was previously an employed contributor, that he or she satisfies the contribution conditions in *paragraph (a)(i)* or that he or she has employment contributions in respect of not less than 39 contribution weeks in the 12 months immediately before the relevant day.

[1997 s11(1)]

(2) In *subsection (1)* “relevant day” means the first day for which adoptive benefit is claimed.

Rates of adoptive benefit.

60.—(1) Subject to this Act, the weekly rate of adoptive benefit shall be an amount equal to the greater of—

[1997 s11(1); 2004 SWA s7]

(a) 75 per cent of the reckonable weekly earnings, reckonable weekly emoluments or reckonable weekly income, as the case may be, of the adopting parent to whom the benefit is payable in the income tax year prescribed for the purposes of this section, or

(b) the amount of disability benefit, including any increases of that benefit, which the adopting parent would otherwise receive if entitled to that benefit, or

(c) any amount that shall be prescribed.

[1997 s11(1)]

(2) In this section “reckonable weekly earnings”, “reckonable weekly emoluments” and “reckonable weekly income” mean the average amount, calculated in accordance with regulations, of

reckonable earnings, reckonable emoluments, reckonable income and any other income received in a week that may be prescribed up to the limit that may be prescribed.

61.—Regulations may provide for disqualifying an adopting parent for receiving adoptive benefit where, during the period for which the benefit is payable, the adopting parent engages in any occupation other than domestic activities in that parent’s own household. Disqualification.
[1997 s11(1)]

CHAPTER 12

Unemployment Benefit

62.—(1) Subject to this Act, a person shall be entitled to unemployment benefit in respect of any day of unemployment (in this Part referred to as “a day of unemployment”) which forms part of a period of interruption of employment, where— Entitlement to benefit.
[1993 s42(1); 1994 s19(1)(a)]

- (a) he or she is under pensionable age on the day for which the benefit is claimed,
- (b) he or she proves unemployment in the prescribed manner,
- (c) he or she satisfies the contribution conditions in *section 64*, and
- (d) other than in the case of a person engaged in casual employment, he or she has sustained a substantial loss of employment in any period of 6 consecutive days.

(2) The circumstances in which a person is to be regarded, for the purposes of *subsection (1)*, as being engaged in casual employment shall be specified in regulations. [1994 s19(1)(b)]

(3) The circumstances in which a person is to be regarded, for the purposes of this Chapter, as having sustained a substantial loss of employment shall be specified in regulations, and different circumstances may be specified for different provisions of this Chapter. [1993 s42(2)]

(4) A person shall not be entitled to unemployment benefit for the first 3 days of any period of interruption of employment. [1993 s42(3)]

(5) For the purposes of any provision of this Act relating to unemployment benefit— [1993 s42(4); 2003 s8]

- (a) a day shall not be treated in relation to an insured person as a day of unemployment unless on that day—
 - (i) he or she is capable of work,
 - (ii) he or she is, or by reason of his or her participation in an activity prescribed for the purposes of this subsection and subject to the conditions that may be prescribed, is deemed to be, or is exempted from being required to be, available for employment, and
 - (iii) he or she is genuinely seeking, but is unable to obtain, employment suitable for him or her having regard to his or her age, physique, education, normal occupation, place of residence and family circumstances,

- (b) “day of interruption of employment” means a day which is a day of unemployment or of incapacity for work,
- (c) any 3 days of interruption of employment, whether consecutive or not, within a period of 6 consecutive days shall be treated as a period of interruption of employment and any 2 such periods not separated by a period of more than 26 weeks shall be treated as one period of interruption of employment,
- (d) Sunday or such other day in each week as may be prescribed shall not be treated as a day of unemployment or of incapacity for work and shall be disregarded in computing any period of consecutive days.

[1994 s19; 1997 s30(1)(a)]

(6) Notwithstanding *subsection (5)(c)*, where in respect of any day of unemployment (referred to in this subsection as “the relevant day of unemployment”) which forms part of a period of interruption of employment a person has not, before the relevant day of unemployment, been entitled, in that period of interruption of employment, to unemployment benefit in respect of a day of unemployment within the 2 years before the relevant day of unemployment, that day shall be treated as the first day of unemployment in a separate period of interruption of employment subject to *subsection (4)* not applying in relation to that separate period of interruption of employment.

[1997 s30(1)(a)]

(7) For the purposes of this Chapter and *Chapter 2 of Part 3*, the Minister shall make regulations specifying the circumstances in which a person is or is not to be regarded as being available for or genuinely seeking employment and these circumstances may vary in relation to—

- (a) the person’s previous work experience,
- (b) the period for which he or she has been unemployed, and
- (c) the prevailing employment conditions.

[1993 s42(5); 2005 (SW&P) s12(a)]

(8) Notwithstanding anything contained in *subsection (5)*, any period, not exceeding 1 year in duration, of—

- (a) employment under a scheme administered by An Foras Áiseanna Saothair and known as Community Employment,
- (b) employment under a scheme administered under the aegis of the Minister for Community, Rural and Gaeltacht Affairs and known as the Rural Social Scheme,
- (c) participation in a scheme administered by An Foras Áiseanna Saothair and known as the Enterprise Allowance Scheme,
- (d) participation in a scheme administered by An Foras Áiseanna Saothair and known as the Alternance Scheme,
- (e) attendance at a training course provided or approved of by An Foras Áiseanna Saothair,
- (f) participation in a scheme administered by the Commission of the European Union and known as the European Voluntary Service Initiative,

- (g) participation in a scheme administered by the Minister and known as the Part-Time Job Incentive Scheme, or
- (h) participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,

shall be disregarded in treating, under *subsection (5)(c)*, any 2 periods of interruption of employment not separated by more than 26 weeks as one period of interruption of employment.

(9) Regulations may make provision (subject to *subsection (5)*) as to the days which are or are not to be treated for the purposes of unemployment benefit as days of unemployment or of incapacity for work. [1993 s42(6)]

(10) The amount payable by way of benefit for any day of unemployment shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1993 s42(7); 2001 s37 & Sch F]

(11) Notwithstanding *subsection (1)*, the number of days of unemployment in respect of which a person engaged in short-time employment shall be entitled to unemployment benefit in any week shall be limited so that the total of the number of days in respect of which that benefit is paid and the number of days worked shall not exceed 5, and in that case the amount payable by way of that benefit for any day of unemployment in that week shall, notwithstanding *subsection (10)*, be one-fifth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1993 s42(8); 2001 s37 & Sch F]

63.—(1) It shall be a condition for the receipt of unemployment benefit in respect of any day by a person engaged in share fishing that— Condition for receipt (optional contributors).

- (a) it is not a day on which he or she is engaged in share fishing and it is a day in respect of which he or she makes reasonable efforts to obtain such work, and
- (b) there was no work on, or in connection with, the fishing vessel of which he or she is a member of the crew available for him or her on that day because—
 - (i) as a consequence of weather conditions, the fishing vessel could not reasonably have put to sea for the purposes of fishing, or
 - (ii) the fishing vessel was undergoing repairs or maintenance, not being repairs or maintenance constituting work within the meaning of *subsection (2)*.

(2) For the purposes of *subsection (1)*, work includes any work done to the fishing vessel or its nets or gear by way of repairs (including running repairs) or maintenance, or in connection with the laying up of nets and gear or their preparation for fishing which [1993 (No. 2) s8(a)]

at the time of its performance is necessary for the safety or reasonable efficiency of the fishing vessel, or is likely to become so necessary in the near future, and which it is the duty of a person engaged in share fishing (whether by agreement, custom, practice or otherwise) to undertake without remuneration other than by way of a share in the profits or the gross earnings of the working of the fishing vessel, but any other work done to the fishing vessel or its nets or gear, shall be disregarded.

Conditions for receipt.

64.—(1) The contribution conditions for unemployment benefit are that the claimant—

[1993 s43(1); 2005 (SW&P) s11(e)]

(a) has qualifying contributions in respect of not less than 52 contribution weeks in the period between his or her entry into insurance and the day for which the benefit is claimed,

(b) (i) has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed, or

(ii) has qualifying contributions in respect of not less than 26 contribution weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

and

(c) has—

(i) prescribed reckonable weekly earnings, or

(ii) in the case of a person who qualifies for unemployment benefit by virtue of having paid optional contributions, prescribed reckonable weekly income,

in excess of a prescribed amount in the prescribed period.

[1993 s43(2); 2005 (SW&P) s26 & Sch 4]

(2) In the case of any claim for unemployment benefit where the period of interruption of employment began before 6 April 1987, *subsection (1)(a)* shall be read as if “26” were substituted for “52”.

[2003 s9(3)(b)]

(3) In the case of any claim for unemployment benefit where the period of interruption of employment began on or after 6 April 1987 and before 5 April 2004 *subsection (1)(a)* shall be read as if “39” were substituted for “52”.

[1993 s43(3)]

(4) Where a person under 65 years of age has been entitled to payment of unemployment benefit in respect of any day or would but for *section 62(4)*, *68(1)* or *68(6)* have been so entitled then, in relation to unemployment benefit, the benefit year which includes the first such day in every period of interruption of employment, which is, or is deemed to be, a separate period of interruption of employment, shall, for the purpose of the condition contained in *subsection (1)(b)(i)* or *(ii)*, be regarded as continuing so long as the period of interruption of employment continues.

[1993 s43(4)]

(5) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*.

(6) Subject to *subsection (7)*, regulations may provide for entitling to unemployment benefit persons who would be entitled to that benefit but for the fact that the condition in *subsection (1)(c)* is not satisfied. [1993 s43(5)]

(7) Regulations for the purposes of *subsection (6)* shall provide that benefit payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary with the extent to which the condition in *subsection (1)(c)* is satisfied. [1993 s43(6)]

(8) The condition in *subsection (1)(c)* that the claimant must have prescribed reckonable weekly earnings in excess of a prescribed amount in the prescribed period shall not apply in the case of a claim for unemployment benefit made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years. [1993 (No. 2) s13; 1999 s24(2)]

65.—Subject to this Act, the weekly rate of unemployment benefit shall be as set out in *column (2)* of *Part 1* of *Schedule 2*. Rate of benefit.

[1993 s44]

66.—(1) The weekly rate of unemployment benefit shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person. Increases for qualified adult and qualified children.

[1993 s45(1); 1997 s28(4) & Sch F]

(2) The weekly rate of unemployment benefit shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary. [1993 s45(2); 1994 s32 & Sch F]

(3) Subject to *subsection (4)*, any increase of unemployment benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly. [1993 s45(3); 2003 s10(1)(c)]

(4) *Subsection (3)* shall not apply and no increase of unemployment benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable where the weekly income of that spouse, calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed. [2003 s10(1)(c)]

67.—(1) A person who, in respect of any period of interruption of employment, has been entitled to unemployment benefit for 156 days shall not thereafter, subject to *subsection (3)* or *(4)*, be entitled to that benefit for any day of unemployment (whether in the same or a subsequent period of interruption of employment) unless before that day he or she has requalified for benefit or unless, in the case of a person over 65 years of age, he or she has qualifying contributions in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the day for which unemployment benefit is claimed. Duration of payment.

[1993 s46(1); 2003 s11(1)(a)]

[1993 s46(2)]

(2) Where a person entitled to unemployment benefit for 156 days has exhausted his or her right to unemployment benefit—

(a) he or she shall requalify for that benefit when he or she has qualifying contributions in respect of 13 contribution weeks begun or ended since the last day for which he or she was entitled to that benefit, and

(b) on his or her requalifying for that benefit, *subsection (1)* shall again apply to the person, but, in a case where the period of interruption of employment in which the person exhausted his or her right to that benefit continues after his or her requalification, as if the part before and the part after his or her requalification were distinct periods of interruption of employment.

[1993 s46(3); 2003 s11(1)(b)]

(3) *Subsection (1)* shall, in respect of a person who is over the age of 18 years and who has qualifying contributions in respect of less than 260 contribution weeks, have effect as if “390 days” were substituted for “156 days”.

[2003 s11(1)(b)]

(4) *Subsection (1)* shall, in respect of a person who is over the age of 18 years and who has qualifying contributions in respect of less than 260 contribution weeks, have effect as if “312 days” were substituted for “156 days”.

[1993 s46(4); 2003 s11(1)]

(5) Where a person entitled to unemployment benefit for 312 days or 390 days has exhausted his or her right to that benefit—

(a) the person shall requalify for that benefit when he or she has qualifying contributions (other than optional contributions) in respect of 13 contribution weeks begun or ended since the 156th day for which he or she was entitled to that benefit, and

(b) on his or her requalifying for that benefit, *subsections (1), (3) and (4)* as the case may be, shall again apply to him or her, but, in a case where the period of interruption of employment in which the person exhausted his or her right to benefit continues after his or her requalification, as if the part before and the part after the exhaustion were distinct periods of interruption of employment.

[1993 (No.2) s8(c)]

(6) Notwithstanding this Chapter, in the case of a person who satisfies the contribution conditions contained in *section 64* by virtue of having paid optional contributions—

(a) where he or she has been entitled to unemployment benefit for 78 days in any benefit year he or she shall not thereafter be entitled to that benefit in respect of any day of unemployment in that benefit year, and

(b) the first day of unemployment in any benefit year shall be treated as the beginning of a separate period of interruption of employment.

[1993 s46(5)]

(7) Regulations may provide for treating a person for the purposes of this section as having been entitled to benefit for any day where the person would have been so entitled but for any delay or failure on his or her part to make or prosecute a claim but a person shall not be so treated where he or she shows that he or she did not intend, by failing to acquire or establish a right to benefit for that

day, to avoid the necessity of requalifying for benefit under this section.

(8) For the purpose of this section, where a person receives unemployment assistance in respect of any week of unemployment, within the meaning of *section 141(3)*, which includes any day in respect of which that person is entitled to unemployment benefit, any day of unemployment in that week shall be treated as though it were a day in respect of which unemployment benefit was paid. [1993 s46(6); 1996 s22(4)]

(9) For the purposes of this section, any period in respect of which a person is disqualified for receiving unemployment benefit by virtue of *section 68(6)* shall be treated as though it were a period in respect of which unemployment benefit was paid. [1993 s46(7)]

68.—(1) Subject to *subsection (2)*, a person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop, farm or other premises or place at which he or she was employed shall be disqualified for receiving unemployment benefit so long as the stoppage of work continues, except in a case where the person has, during the stoppage of work, become bona fide employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation. Disqualifications. [1993 s47(1)]

(2) *Subsection (1)* shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work. [1993 s47(1)]

(3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of *subsection (1)*, is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be. [1993 s47(2)]

(4) A person shall be disqualified for receiving unemployment benefit during any week in which he or she is employed under a scheme administered by An Foras Áiseanna Saothair and known as Community Employment. [1993 s47(3); 1995 s18(a)]

(5) A person shall be disqualified for receiving unemployment benefit during any week in which he or she is employed under a scheme administered under the aegis of the Minister for Community, Rural and Gaeltacht Affairs and known as the Rural Social Scheme. [2005 (SW&P) s13(a)]

(6) A person shall be disqualified for receiving unemployment benefit for a period not exceeding 9 weeks as may be determined under this Act where he or she— [1993 s47(4)]

- (a) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,
- (b) has refused an offer of suitable employment,
- (c) has without good cause refused or failed to avail himself or herself of any reasonable opportunity of receiving training provided or approved of by An Foras Áiseanna Saothair as suitable in his or her case,

- (d) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment, or
- (e) being a person under the age of 55 years who, in accordance with the Redundancy Payments Acts 1967 to 2003, has been dismissed by his or her employer by reason of redundancy, has received or is entitled to receive any moneys, in excess of a prescribed amount, in respect of that redundancy under those Acts or under an agreement with his or her employer,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure, neglect or redundancy, as the case may be, occurred.

[1993 s47(5)]

(7) Regulations may also provide for imposing in the case of any class of persons additional conditions with respect to the receipt of unemployment benefit and restrictions on the rate and duration of that benefit, where, having regard to special circumstances, it appears to the Minister necessary so to do for the purpose of preventing inequalities or preventing injustice.

[1993 s47(6)]

(8) For the purpose of this section, employment shall not be deemed to be suitable employment in the case of any person where it is—

- (a) employment in a situation vacant in consequence of a stoppage of work due to a trade dispute,
- (b) employment in the district where the person was last ordinarily employed at a rate of remuneration lower, or on conditions less favourable, than those which he or she habitually obtained in his or her usual employment in that district, or would have obtained had he or she continued to be so employed, or
- (c) employment in any other district at a rate of remuneration lower, or on conditions less favourable, than those generally observed in that district by agreement between associations of employers and of employees or, failing such agreement, than those generally recognised in that district by good employers.

CHAPTER 13

Occupational Injuries Benefits

Interpretation.

[1993 s48(1)]

69.—(1) In this Chapter, save where the context otherwise requires—

“apprentice” means a person undergoing full-time training for any trade, business, profession, office, employment or vocation;

“claimant” means a person claiming occupational injuries benefit and also includes an applicant for a declaration that an accident was or was not an occupational accident, and reference to a claim shall be read accordingly;

“the deceased” means, in relation to death benefit, the person in respect of whose death the benefit is claimed or payable;

“disablement gratuity” has the meaning given to it by *section 75(8)*;

“disablement pension” has the meaning given to it by *section 75(9)* or *(10)*;

“injury benefit period” means, in relation to any accident, the period of 156 days (Sundays being disregarded) beginning with the day of the accident, or the part of that period for which, under *section 75(3)*, disablement benefit in respect of the accident is not available to the insured person;

“medical examination” includes bacteriological and radiographical tests and similar investigations, and references to being medically examined shall be read accordingly;

“medical treatment” has the meaning given to it by *section 93(1)*;

“occupational accident” shall be read in accordance with *section 90*;

“relevant accident” and “relevant injury” mean respectively, in relation to any benefit, the accident and injury in respect of which the benefit is claimed or payable;

“relevant loss of faculty” means the loss of faculty resulting from the relevant injury;

“unemployability supplement” has the meaning given to it by *section 77(3)*.

(2) References in this Chapter to loss of physical faculty shall be read as including references to disfigurement, whether or not accompanied by any actual loss of faculty. [1993 s48(2)]

70.—(1) Subject to this Part, every person, irrespective of age, who is employed in insurable (occupational injuries) employment shall be insured under this Part against personal injury caused by accident arising out of and in the course of that employment. [1993 s49(1)]
Occupational injuries insurance.

(2) Any reference in this Act to occupational injuries insurance shall be read as a reference to the insurance provided for by this section. [1993 s49(2)]

(3) Notwithstanding *subsection (1)*, regulations may provide for entitling to such and so many of the benefits which comprise occupational injuries benefits, that may be prescribed, subject to the conditions and circumstances that may be prescribed, the class or classes of persons that may be prescribed. [1994 s31(1)]

71.—(1) Any reference in this Act to insurable (occupational injuries) employment shall, subject to *subsections (2) to (II)*, be read as a reference to any employment for the time being specified in *Part 1 of Schedule 1*, not being an employment specified in *Part 2* of that Schedule. [1993 s50(1)]
Insurable (occupational injuries) employment.

(2) (a) For the purposes of this section, the following employments shall be taken as being added to the employments specified in *Part 1 of Schedule 1*— [1993 s50(2)]

- (i) employment in the State in plying for hire with any vehicle, vessel, aircraft, machine or animal, the use of which is obtained under any contract of bailment

(other than a hire purchase agreement) in consideration of the payment of a fixed sum or a share in the earnings or otherwise,

- (ii) employment under any contract of service or apprenticeship entered into in the State (otherwise than as captain, master or a member of the crew) on board a ship or aircraft, being employment for the purpose of the ship or aircraft or of any passengers or cargo or mails carried by the ship or aircraft, and
- (iii) employment in the State as a member or as a person training to become a member of any fire brigade, rescue brigade, first-aid party or salvage party at a factory, mine or works, that may be prescribed, or of any similar organisation that may be prescribed.

(b) In *paragraph (a)(ii)*—

“ship” means—

- (i) any ship registered in the State, or
- (ii) any other ship or vessel of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State;

“aircraft” means—

- (i) any aircraft registered in the State, or
- (ii) any other aircraft of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State.

[1993 s50(3)]

(3) For the purposes of this section, the following employments shall be taken as being added to the employments specified in *Part 2 of Schedule 1*—

- (a) employment as a member of the Defence Forces,
- (b) employment, which is neither wholtime as may be defined in regulations nor under contract of service, as a member of the crew of a fishing vessel where the employed person is wholly remunerated by a share in the profits or the gross earnings of the working of the vessel,
- (c) employment under any local or other public authority in the execution of any contract for services,
- (d) employment, otherwise than under contract of service, specified in *paragraph 10 of Part 1 of Schedule 1*.

[1993 s50(4)]

(4) For the purposes of this section, *paragraph 2 of Part 2 of Schedule 1* shall be taken as not including employment of a casual nature for the purposes of any work in or about the residence of the employer.

[1993 s50(5)]

(5) For the purposes of this section, a pilot to whom the Pilotage Act 1913 applies, when employed on any ship (within the meaning of *subsection (2)(b)*), is deemed to be a member of the crew of that ship.

(6) The Minister may, in relation to *paragraphs 4 and 5 of Part 2 of Schedule 1*, by regulations provide that an employment specified as being subsidiary employment or an employment specified as being of inconsiderable extent shall be taken for the purposes of this section as not being so specified. [1993 s50(6)]

(7) The Minister may by regulations provide that any specified employment under any local or other public authority shall be taken for the purposes of this section as being added to *Part 2 of Schedule 1*. [1993 s50(7)]

(8) Where it appears to the Minister— [1993 s50(8)]

(a) that the nature or other circumstances of the service rendered or the work performed in any employment which, apart from this subsection, is insurable (occupational injuries) employment and in any employment which, apart from this subsection, is not such employment (whether by reason of the fact that it is an excepted employment or otherwise) are so similar as to result in anomalies in the operation of this Part, and

(b) that either—

(i) the first-mentioned employment can conveniently be included among the excepted employments, or

(ii) the second-mentioned employment can conveniently be included among the insurable (occupational injuries) employments,

the Minister may by regulations provide that the employment shall be so included.

(9) The Minister may by regulations modify this Part in its application in the case of persons employed in employments specified in *subsection (2)(a)(ii)*. [1993 s50(9)]

(10) A person who is unemployed, while in attendance at any course that may be prescribed and provided by any person who may be prescribed, is deemed, for the purposes of this Part, to be in insurable (occupational injuries) employment and to be employed by the person by whom the course is being provided. [1993 s50(10)]

(11) A person employed under a scheme administered by An Foras Áiseanna Saothair and known as Community Employment is deemed, for the purposes of this Part, to be in insurable (occupational injuries) employment, where the person's employment under that scheme began before 6 April 1996. [1993 s50(11); 1996 s12(1)(c)]

72.—(1) An accident arising in the course of an insured person's employment is deemed for the purposes of this Part, in the absence of evidence to the contrary, also to have arisen out of that employment. Extension of meaning of references to accidents arising out of and in course of employment.

[1993 s51(1)]

(2) An accident shall be treated for the purposes of this Part, where it would not apart from this section be so treated, as arising out of an insured person's employment where— [1993 s51(2)]

- (a) the accident arises in the course of the employment,
- (b) the accident—
 - (i) either is caused by another person's misconduct, negligence or misbehaviour, or by steps taken in consequence of any such misconduct, negligence or misbehaviour or by the behaviour or presence of an animal (including a bird, fish or insect), or
 - (ii) is caused by or consists in the insured person's being struck by any object or by lightning,
- and
- (c) the insured person did not directly or indirectly cause or contribute to the happening of the accident by his or her conduct outside the employment or by any act not incidental to the employment.

[1993 s51(3)]

(3) An accident is deemed for the purposes of this Part to arise out of and in the course of an insured person's employment, notwithstanding that the person is at the time of the accident acting in contravention of any statutory or other regulations applicable to his or her employment, or of any orders given by or on behalf of his or her employer, or that the person is acting without instructions from his or her employer, where—

- (a) the accident would have been deemed for the purposes of this Part so to have arisen had the act not been done in contravention of any statutory or other regulations applicable to the person's employment, or of any orders given by or on behalf of his or her employer or without instructions from his or her employer, as the case may be, and
- (b) the act is done for the purposes of and in connection with the employer's trade or business.

[1993 s51(4)]

(4) An accident happening to an insured person while travelling to or from his or her place of work, subject to the conditions that may be prescribed, is deemed for the purposes of this Part to arise out of and in the course of his or her employment.

[1993 s51(5)]

(5) An accident happening to an insured person in or about any premises at which the person is for the time being employed for the purposes of his or her employer's trade or business is deemed for the purposes of this Part to arise out of and in the course of his or her employment where it happens while the person is taking steps, in an actual or supposed emergency at those premises, to rescue, succour or protect persons who are, or are thought to be or possibly to be, injured or imperilled, or to avert or minimise serious damage to property.

[1993 s51(6)]

(6) An accident happening to an insured person who is an apprentice, while he or she is in attendance at a technical school or other place for training or instruction (whether during ordinary hours of employment or otherwise), is deemed for the purposes of this Part, in the absence of evidence to the contrary, to have arisen out of and in the course of his or her employment where his or her attendance at that school or place is with his or her employer's consent or is required by direction of his or her employer or under his or her contract of apprenticeship.

73.—(1) Where a claim for occupational injuries benefit is made under this Part in respect of any accident or of any disease or injury prescribed for the purposes of *section 87*, or an application is made thereunder for a declaration that any accident was an occupational accident or for a corresponding declaration as to any such disease or injury, the Minister may direct that for the purposes of this Part the relevant employment shall, in relation to that accident, disease or injury, be treated as having been insurable (occupational injuries) employment, notwithstanding that, by reason of a contravention of or non-compliance with some provision contained in or having effect under any enactment passed for the protection of employed persons or of any class of employed persons—

Accidents in illegal employment and accidents outside State.

[1993 s52(1)]

- (a) the contract purporting to govern the employment was void, or
- (b) the employed person was not lawfully employed in that employment at the time when or in the place where the accident happened or the disease or injury was contracted or received.

(2) In *subsection (1)* “relevant employment” means— [1993 s52(1)]

- (a) in relation to an accident, the employment out of and in the course of which the accident arises, and
- (b) in relation to a disease or injury, the employment to the nature of which the disease or injury is due.

(3) Except where regulations otherwise provide, an occupational injuries benefit is not payable in respect of an accident happening while the insured person is outside of the State. [1993 s52(3)]

74.—(1) Subject to this Act, an insured person who suffers personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, shall be entitled to injury benefit in respect of any day on which, as the result of the injury, the person is incapable of work during the injury benefit period. [1993 s53(1)]

Injury benefit.

(2) An insured person shall not be entitled to injury benefit in respect of the first 3 days on which, as a result of the injury, he or she is incapable of work. [1993 s53(1)]

(3) For the purposes of this section, a day shall not be treated in relation to an insured person as a day of incapacity for work where, in respect of that day, the insured person is being paid by his or her employer in respect of holiday leave. [1993 s53(2)]

(4) In determining whether the insured person is incapable of work on the day of the accident, any part of that day before the happening of the accident shall be disregarded. [1993 s53(3)]

(5) Subject to this Part, injury benefit shall be an allowance payable at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*. [1993 s53(4)]

(6) The amount payable by way of injury benefit for any day of incapacity shall be one-sixth of the appropriate weekly rate, subject to the total amount being paid at any time by virtue of this subsection being rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and being rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1993 s53(5); 2001 s37 & Sch F]

[1993 s53(6)]

(7) A person under the age of 16 years shall not be entitled to injury benefit except in so far as may be provided by regulations.

Disablement
benefit.

[1993 s54(1)]

75.—(1) Subject to this Act, an insured person who suffers personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, shall be entitled to disablement benefit where he or she suffers as a result of the accident from loss of physical or mental faculty such that the extent of the resulting disablement assessed in accordance with *subsections (3) to (11)* amounts to not less than 1 per cent.

[1993 s54(1)]

(2) For the purposes of *subsections (3) to (11)*, there is deemed not to be any relevant loss of faculty when the extent of the resulting disablement, if assessed in accordance with those provisions, would not amount to 1 per cent.

[1993 s54(2)]

(3) Disablement benefit shall not be available to an insured person until after the 3rd day of the period of 156 days (Sundays being disregarded) beginning with the day of the relevant accident, nor until after the last day, if any, of that period on which he or she is incapable of work as a result of the relevant accident but where the person is not so incapable on any day, being the 4th or a later day after the relevant accident, before the end of that period, he or she may claim, and if otherwise entitled, be awarded, disablement benefit as from that day, but in that event the fact that the person is or may be so incapable on a subsequent day of the period shall be disregarded for the purposes of this subsection.

[1993 s54(3)]

(4) For the purposes of this section, the extent of disablement shall be assessed, by reference to the disabilities incurred by the claimant as a result of the relevant loss of faculty, in accordance with the following general principles:

- (a) save as provided in this subsection, the disabilities to be taken into account shall be all disabilities (whether or not involving a loss of earning power or additional expense) to which the claimant may be expected, having regard to his or her physical and mental condition at the date of the assessment, to be subject during the period taken into account by the assessment as compared with a person of the same age and sex whose physical and mental condition is normal;
- (b) any such disability shall be treated as having been incurred as a result of the relevant loss of faculty except that, subject to any regulations made under *subsection (5)*, it shall not be so treated in so far as the claimant either—
 - (i) would in any case have been subject to that disability as the result of a congenital defect or of an injury or disease received or contracted before the relevant accident, or
 - (ii) would not have been subject to that disability but for some injury or disease received or contracted after, and not directly attributable to, that accident;

- (c) the assessment shall be made without reference to the particular circumstances of the claimant other than age, sex and physical and mental condition;
 - (d) the disabilities resulting from any loss of faculty that may be prescribed shall be taken as amounting to 100 per cent disablement and other disabilities shall be assessed accordingly.
- (5) (a) Provision may be made by regulations for further defining the principles on which the extent of disablement is to be assessed, and those regulations may in particular direct that a prescribed loss of faculty shall be treated as resulting in a prescribed degree of disablement. [1993 s54(4)]
- (b) In relation to any direction in regulations made under *paragraph (a)*, nothing in *subsection (4)(c)* shall be taken as preventing the making of different provision, in the case of loss of faculty in or affecting hand or arm, for right-handed and for left-handed persons.
- (6) (a) Subject to *paragraph (b)*, the period to be taken into account by an assessment of the extent of a claimant's disablement shall be the period (beginning not earlier than the end of the injury benefit period, and limited by reference either to the claimant's life or to a definite date) during which the claimant has suffered and may be expected to continue to suffer from the relevant loss of faculty. [1993 s54(5)]
- (b) If on any assessment the condition of the claimant is not such, having regard to the possibility of changes in that condition (whether predictable or not), as to allow of a final assessment being made up to the end of the period referred to in *paragraph (a)*—
- (i) a provisional assessment shall be made, taking into account such shorter period only as seems reasonable having regard to his or her condition and that possibility, and
 - (ii) on the next assessment the period to be taken into account shall begin with the end of the period taken into account by the provisional assessment.
- (7) (a) Subject to *paragraph (b)*, an assessment shall state the degree of disablement in the form of a percentage and shall specify the period taken into account by the assessment and, where that is limited by reference to a definite date, whether the assessment is provisional or final. [1993 s54(6)]
- (b) For the purposes of *paragraph (a)*—
- (i) the percentage and period referred to in that paragraph shall not be specified more particularly than is necessary for the purpose of determining in accordance with this section the claimant's rights as to disablement benefit, and
 - (ii) a percentage between 20 and 100 which is not a multiple of 10 shall be treated—

(I) where it is a multiple of 5, as being the next higher percentage which is a multiple of 10, and

(II) where it is not a multiple of 5, as being the nearest percentage which is a multiple of 10.

[1993 s54(7)]

(8) (a) Where the extent of the disablement is assessed for the period taken into account as amounting to less than 20 per cent, disablement benefit shall be a gratuity (in this Chapter referred to as “a disablement gratuity”)—

(i) of an amount fixed, in accordance with the length of that period and the degree of disablement, by a prescribed scale, but not in any case exceeding the amount set out in *Part 2 of Schedule 2*,

(ii) payable, if and in the cases provided by regulations, by instalments.

(b) The scale prescribed for the purposes of *paragraph (a)* shall be the same for all persons.

[1993 s54(8)]

(9) (a) Subject to *paragraph (b)*, where the extent of the disablement is assessed for the period taken into account as amounting to 20 per cent or more, disablement benefit shall be a pension (in this Chapter referred to as “a disablement pension”) for that period at the weekly rate set out in *column (2) of Part 3 of Schedule 2* appropriate to the degree of disablement.

(b) Where the period referred to in *paragraph (a)* is limited by reference to a definite date, the pension shall cease on the death of the beneficiary before that date.

[1993 s54(9)]

(10) (a) Where, apart from this subsection, a gratuity would be paid under *subsection (8)* in a case in which the period taken into account by the assessment of disablement is the period of the claimant’s life or a period exceeding 7 years and the extent of disablement is assessed as amounting to not less than 10 per cent and not more than 19 per cent, *subparagraphs (i) to (iii)* apply where the claimant opts, before the gratuity is paid, for the substitution of a pension for the gratuity:

(i) the gratuity shall not be paid;

(ii) the disablement benefit shall be a pension (in this Chapter also referred to as “a disablement pension”) at the weekly rate appropriate in accordance with a prescribed scale;

(iii) the disablement pension shall be for the period taken into account by the assessment of disablement but where that period is limited by reference to a definite date, the pension shall cease on the death of the beneficiary before that date.

(b) The following provisions apply in relation to the scale prescribed for the purposes of this subsection:

(i) the scale shall be the same for all persons;

- (ii) different amounts may be specified in relation to the different percentages under 20 per cent, but each such amount shall not be less than the amount which bears to the appropriate amount of disablement pension (set out in *Part 3 of Schedule 2*) for a degree of disablement of 20 per cent, the same proportion as the percentage with respect to which it is specified bears to 20 per cent.

(11) In the case of any assessment of disablement where the period to be taken into account by the assessment began before 1 May 1990, *subsection (10)(a)* shall be read as if the reference to “and the extent of disablement is assessed as amounting to not less than 10 per cent and not more than 19 per cent” were deleted. [1993 s54(10)]

76.—(1) The weekly rate of injury benefit shall be increased by the amount set out in *column (3) of Part 1 of Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of injury benefit under this subsection in respect of more than one person. [Increase of injury benefit and disablement pension for qualified adult and qualified children.]

[1993 s55(1); 1997 s28(4) & Sch F]

(2) The weekly rate of injury benefit shall be increased by the amount set out in *column (4) of Part 1 of Schedule 2* in respect of each qualified child who normally resides with the beneficiary. [1993 s55(2); 1994 s32 & Sch F]

(3) Subject to *subsection (4)*, any increase of injury benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly. [1993 s55(3); 2003 s10(1)(d)]

(4) *Subsection (3)* shall not apply and no increase of injury benefit payable under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable where the weekly income of that spouse, calculated or estimated in the manner that may be prescribed, exceeds any amount that may be prescribed. [2003 s10(1)(d)]

(5) *Subsections (1) and (2)* shall, for any period for which the beneficiary is entitled to unemployability supplement, apply to a disablement pension as they apply to injury benefit and any increase under *subsection (2)* in respect of a qualified child who normally resides with the beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult and *subsection (2)* shall be read and have effect accordingly. [2003 s10(1)(d)]

77.—(1) Subject to this Act, the weekly rate of disablement pension shall be increased— [Increase of disablement pension on account of unemployability.]

(a) by the amount set out in *column (2) of Part 4 of Schedule 2* where, as a result of the relevant loss of faculty, the beneficiary is incapable of work and likely to remain permanently so incapable, and [1993 s56(1)]

(b) by the amount set out in *column (3) of Part 4 of Schedule 2* where the beneficiary is living alone and by the amount [1993 s56(1); 2005 (SW&P) s10(a)]

set out in *column (4)* of *Part 4* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

[1993 s56(2)]

(2) (a) For the purposes of this section, a person may be treated as being incapable of work, and likely to remain permanently incapable of work, notwithstanding that the loss of faculty is not such as to prevent the person being capable of work, where it is likely to restrict him or her to earning not more than the amount that may be prescribed.

(b) In *paragraph (a)* the reference to “earning” includes a reference to receiving any remuneration or profit derived from gainful occupation.

[1993 s56(3)]

(3) An increase of pension under this section (in this Chapter referred to as “an unemployability supplement”) shall be payable for the period that may be determined at the time it is granted, but may be renewed from time to time.

Increase of
disablement
pension where
constant attendance
needed.

78.—(1) Where a disablement pension is payable in respect of an assessment of 50 per cent or more, then, where as a result of the relevant loss of faculty the beneficiary requires constant attendance, the weekly rate of the pension shall be increased by the amount set out in *Part 4* of *Schedule 2*.

[1993 s57(1); 2001
s19(1)][1993 s57(2); 2001
s19(1)]

(2) An increase of pension under this section shall be payable for the period that may be determined at the time it is granted, but may be renewed from time to time but no increase shall be payable in respect of any period during which the beneficiary is receiving medical treatment as an in-patient in a hospital or similar institution.

Adjustments for
successive accidents.

[1993 s58(1); 2005
(SW&P) s5]

79.—(1) Where a person suffers 2 or more successive accidents against which he or she is insured by occupational injuries insurance, regulations may provide for adjusting—

(a) injury benefit or disablement benefit, or the conditions for the receipt of injury benefit or disablement benefit, in any case where the person has received, or may be entitled to, a disablement gratuity,

(b) any increase of benefit referred to in *subsection (2)*, or the conditions for the receipt of any such increase.

[1993 s58(2); 2005
(SW&P) s5(1)]

(2) An increase of benefit referred to in *subsection (1)* is an increase in the rate of injury benefit or of disablement pension under *sections 76, 77* and *78*.

Entitlement to
death benefit.

[1993 s59; 1997
s14(1)]

80.—Subject to this Act, death benefit shall be payable as provided for in *sections 81* to *84* where—

(a) an insured person dies as a result of personal injury caused on or after 1 May 1967 by accident arising out of and in the course of his or her employment, being insurable (occupational injuries) employment, or

(b) an insured person dies and where immediately before the date of death he or she was entitled to a disablement

pension in respect of disablement assessed at 50 per cent or more.

81.—(1) Death benefit shall be payable to the widow or widower of the deceased.

Death benefit for widows and widowers and increases for qualified children, etc.

[1993 s60; 1997 s14(1)]

(2) Death benefit shall be a pension at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*, and where the beneficiary has attained pensionable age and is living alone, that rate shall be increased by the amount set out in *column (6)* of that Part.

[1997 s14(1)]

(3) A pension under *subsection (2)* shall not be payable for any period after the remarriage of the beneficiary.

[1997 s14(1)]

(4) A beneficiary shall be disqualified for receiving a pension under this section if and so long as he or she and any person are cohabiting as husband and wife.

[1997 s14(1)]

(5) The weekly rate of pension under *subsection (2)* shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

[1997 s14(1)]

(6) The weekly rate of pension under *subsection (2)* shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2004 (MP) s6(1)(a)]

(7) The weekly rate of pension under *subsection (2)* shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

[2001 s15(1)(b)]

82.—(1) A parent of the deceased shall be entitled to death benefit where, at the deceased's death, the parent was being wholly or mainly maintained by the deceased, or would but for the relevant accident have been so maintained.

Death benefit — parents.

[1993 s61(1)]

(2) Subject to *subsections (3)* and *(4)*, the death benefit shall be a pension at the weekly rate set out in *column (2)* of *Part 1* of *Schedule 2*, increased, in the case of a person who has attained pensionable age—

[1993 s61(2); 2001 s15(1)(c)]

(a) by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary is living alone, and

(b) by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

(3) Subject to *subsection (4)*, the weekly rate of pension payable to a parent shall be—

[1993 s61(3)]

(a) at the reduced weekly rate, where the deceased was at death a married person,

(b) at the maximum weekly rate, where the deceased was at death a widower, a widow or a single person—

- (i) in any case where the parent is the father and was, at the death of the deceased, incapable of self-support by reason of some physical or mental infirmity and likely to remain permanently so incapable,
- (ii) in any case where the parent is the mother, having been, at the death of the deceased, a widow or having thereafter become a widow, or
- (iii) in any case where the parent is the mother, not being a widow, and a pension at the maximum weekly rate is not payable to her husband,

(c) at the reduced weekly rate in any other case.

[1993 s61(4)] (4) Where a person, to whom *subsection (3)(b)(i)* applies, ceases at any time to be incapable of self-support by reason of some physical or mental infirmity, the pension shall thereafter be payable at the reduced weekly rate and, where at that time *subsection (3)(b)* applies to his wife, that pension shall thereafter be payable at the maximum weekly rate.

[1993 s61(5)] (5) In this section—

“reduced weekly rate” means the reduced weekly rate of death benefit by way of parent’s pension as set out in *column (2)* at *reference 2(b)(i)* in *Part 1* of *Schedule 2*;

“maximum weekly rate” means the maximum weekly rate of death benefit by way of parent’s pension as set out in *column (2)* at *reference 2(b)(ii)* in *Part 1* of *Schedule 2*.

[1993 s61(6)] (6) Where a parent was partly maintained by each of 2 or more insured persons who have died as a result of accidents arising out of and in the course of their employments, being insurable (occupational injuries) employments, the parent may be treated for the purposes of this section—

(a) as having received from the last of those insured persons to die contributions to the maintenance of the parent equal to the aggregate amount which those insured persons were together contributing before the first of the accidents happened, and

(b) as having received nothing from the other or others.

[1993 s61(7)] (7) A pension under this section payable to a woman who, at the deceased’s death, was a widow or an unmarried woman shall not be payable for any period after her remarriage or marriage.

[1993 s61(8)] (8) A widow or an unmarried woman shall be disqualified for receiving a pension under this section if and so long as she and any person are cohabiting as husband and wife.

[1993 s61(9)] (9) For the purposes of *subsections (1)* and *(6)* “parent”, where the deceased was adopted under the Adoption Acts 1952 to 1998, shall be taken as referring to the adopters or the adopter, and includes a step-parent.

83.—(1) Death benefit shall be payable in respect of an orphan who is a child or step-child of the deceased and in respect of an orphan who was wholly or mainly maintained by the deceased at the date of his or her death. Death benefit — orphans.
[1993 s62(1)]

(2) In the case of an orphan death benefit shall be a pension at the weekly rate set out in *column (2) of Part 1 of Schedule 2*. [1993 s62(2)]

(3) *Section 133* applies to a pension under this section as it applies to an orphan's (contributory) allowance. [1993 s62(3)]

84.—(1) Death benefit by way of a grant in respect of funeral expenses shall be payable in respect of the death of the deceased. Death benefit — funeral expenses.
[1993 s63(1)]

(2) Subject to *subsection (3)*, the grant shall be the amount set out in *Part 2 of Schedule 2*. [1993 s63(2)]

(3) In any case that may be specified by regulations, the grant shall be any lesser amount that may be specified by the regulations for that case. [1993 s63(3)]

(4) Except where regulations otherwise provide, a grant under this section shall not be payable in respect of a death occurring outside the State. [1993 s63(4)]

85.—(1) Regulations shall provide for conferring on persons who— Supplements to workmen's compensation payments.
[1993 s64(1); 2005 (SW&P) s26 & Sch 4]

(a) are or have been on or after 1 October 1965 entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen's Compensation Acts, and

(b) as the result of the injury or disease are, or could for the purpose of the provisions of this Chapter relating to unemployability supplement be treated as being, incapable of work and likely to remain permanently so incapable,

the like right to payments under this Chapter by way of unemployability supplement and the like right to payments under this Chapter in respect of a qualified child or qualified adult as if the injury or disease were one in respect of which a disablement pension were for the time being payable.

(2) Regulations shall also provide for conferring on persons who— [1993 s64(2)]

(a) are or have been on or after 1 October 1965 entitled in respect of any injury or disease to weekly payments by way of compensation under the Workmen's Compensation Acts, and

(b) as the result of that injury or disease require constant attendance,

the like right to payments under this Chapter in respect of the need of constant attendance as if the injury or disease were one in respect

of which a disablement pension were for the time being payable in respect of an assessment of 100 per cent.

[1993 s64(3); 2005 (SW&P) s26 & Sch 4]

(3) Regulations referred to in *subsections (1) and (2)* may further provide for applying, in relation to payments under this section, the provisions of this Part relating to benefit and to the making of claims and the determination of claims and questions in so far as those provisions apply in relation to an unemployability supplement, to an increase of a disablement pension in respect of a qualified child or qualified adult, or to an increase of a disablement pension in respect of the need of constant attendance, as the case may be, subject to any additions or modifications.

[1993 s64(4)]

(4) All payments under this section shall be paid out of the Social Insurance Fund.

Cost of medical care.

[1993 s65(1); 2005 (SW&P) s23, 26 & Sch 1, 4]

86.—(1) Subject to this section, the cost of medical care which, in the opinion of the Minister, is reasonably and necessarily incurred by an insured person as a result of an injury or disease against which, when it was sustained or contracted, he or she was insured under this Part, shall be payable out of the Social Insurance Fund to the extent that the cost is not met under—

- (a) the Health Acts 1947 to 2005, or
- (b) the Mental Health Acts 1945 to 2001, or
- (c) regulations made under *section 138*.

[1993 s65(2); 2005 (SW&P) s23, 26 & Sch 1, 4]

(2) Where an insured person is eligible to avail himself or herself of services provided under the Health Acts 1947 to 2005 or the Mental Health Acts 1945 to 2001 or treatment benefit under regulations made under *section 138* but does not do so, the amount payable under this section shall not exceed that which would have been payable had he or she availed himself or herself of those services or that benefit.

[1993 s65(3)]

(3) Where an insured person receives medical care during any period in which he or she is an in-patient in a hospital or similar institution, the amount payable under this section in respect of that care shall not exceed—

- (a) the maximum amount which would be chargeable under section 53 of the Health Act 1970 to an insured person to whom the institutional services provided under that section are made available for that period, or
- (b) the maximum amount which would be chargeable under section 231A of the Mental Treatment Act 1945 (inserted by section 71 of the Health Act 1953) to an insured person to whom mental hospital assistance is made available for that period,

as may be appropriate.

[1993 s65(4)]

(4) The amount payable under this section in respect of medical care provided otherwise than during a period in which the insured person is an in-patient in a hospital or similar institution shall be the sum that is, in the opinion of the Minister, reasonably appropriate to the care afforded, having regard to the reasonable necessity for that care and the customary charge for that care.

(5) (a) Where an insured person requires medical care as a result of an injury or disease against which, when it was sustained or contracted, the person was insured under this Part, he or she or any other person who may be prescribed shall, within the period that may be prescribed, give written notice to the Minister of the care required by him or her, and shall give any particulars that may be required of that care. [1993 s65(5)]

(b) No payment under this section shall be made unless the notice referred to in *paragraph (a)* is given and, where any particulars are required under that paragraph, those particulars are given.

(6) Where notice is given under *subsection (5)*, the insured person may be required to submit himself or herself to medical examination for the purpose of establishing that the medical care is necessary as a result of the relevant accident or disease and that it is reasonable in his or her case, and no payment shall be made under this section where the person fails to comply with the requirement. [1993 s65(6)]

(7) Payments under this section shall be made to those persons that the Minister thinks fit and, in particular, where the cost of the medical care payable under this section is due to the Executive, payment may be made to the Executive. [1993 s65(7); 2005 (SW&P) s23 & Sch 1]

(8) Regulations may provide for applying in relation to payments under this section any of the provisions of this Part relating to benefit and to the making of claims, subject to any additions or modifications. [1993 s65(8)]

(9) For the purposes of this section medical care shall comprise, subject to any additions which may be made by regulations— [1993 s65(9)]

- (a) general practitioner and specialist care, including domiciliary visiting,
- (b) nursing care at home except where the cost is met by an increase under *section 78* in respect of constant attendance, and nursing care and maintenance in hospitals, convalescent homes, sanatoria or other medical institutions,
- (c) pharmaceutical and other medical or surgical supplies, including prosthetic and aural appliances, prescribed by a registered medical practitioner, kept in repair and replaced where necessary,
- (d) dental and optical treatment and appliances,
- (e) the care given, on the prescription of a registered medical practitioner, by members of professions allied to the medical profession, including physiotherapists and chiropodists, and
- (f) conveyance to and from the place where medical care as specified in this subsection is provided.

87.—(1) Subject to this section, a person who is insured under this Part against personal injury caused by accident arising out of and in the course of his or her employment shall be insured also against any prescribed disease and against any prescribed personal injury not so [Insurance against prescribed diseases and injuries not caused by accident.]

[1993 s66(1)]

caused, being a disease or injury due to the nature of that employment and developed on or after 1 May 1967.

[1993 s66(2)]

(2) A disease or injury shall be prescribed for the purposes of this section in relation to any insured persons, where the Minister is satisfied that—

- (a) it ought to be treated, having regard to its causes and any other relevant considerations, as a risk of their occupations and not as a risk common to all persons, and
- (b) it is such that, in the absence of special circumstances, the attribution of particular cases to the nature of the employment can be established or presumed with reasonable certainty.

[1993 s66(3)]

(3) Regulations prescribing any disease or injury for the purposes of this section may provide that a person who developed the disease or injury on or at any time after a date specified in the regulations, being a date before the regulations came into force but not before 1 May 1967, shall be treated for the purposes of this section, subject to any prescribed modifications, as if the regulations had been in force when the person developed the disease or injury.

[1993 s66(4)]

(4) Provision may be made by regulations for determining—

- (a) the time at which a person is to be treated for the purposes of this Part as having developed any disease or injury prescribed for the purposes of this section, and
- (b) the circumstances in which any such disease or injury is, where the person in question has previously suffered from that disease or injury, to be treated as having recurred or as having been contracted or received afresh.

[1993 s66(5)]

(5) The benefit payable under this section in respect of a prescribed disease or injury, and the conditions for the receipt of that benefit, shall be the same as in the case of personal injury by accident arising out of and in the course of a person's employment, subject, however, to the power to make different provision by regulations in relation to any matter which is to be prescribed and to *subsections (6) to (8)*.

[1993 s66(6)]

(6) Regulations may provide, in relation to prescribed diseases and injuries—

- (a) for modifying the provisions of this Chapter relating to injury benefit and disablement benefit and for adapting references in this Chapter to accidents, and
- (b) for modifying the provisions of this Part in their application in relation to claims for benefit and in relation to questions arising in connection with those claims or with an award of benefit on any such claim.

[1993 s66(7)]

(7) Without prejudice to the generality of *subsection (6)*, regulations under that subsection may in particular include provision—

- (a) for presuming any prescribed disease or injury—
 - (i) to be due, unless the contrary is proved, to the nature of a person's employment where he or she was employed in any prescribed occupation at the time

when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, the person developed the disease or injury,

- (ii) not to be due to the nature of a person's employment unless he or she was employed in some prescribed employment at the time when, or within a prescribed period or for a prescribed length of time (whether continuous or not) before, the person developed the disease or injury,

and

- (b) for any matters that appear to the Minister to be incidental to or consequential on provisions included in the regulations by virtue of this section.

(8) Nothing in this section affects the right of any person to benefit in respect of a disease which is a personal injury by accident within the meaning of this Chapter except that a person shall not be entitled to benefit in respect of a disease as being an injury by accident arising out of and in the course of any employment where at the time of the accident the disease is in relation to the person a prescribed disease by virtue of the occupation in which he or she is engaged in that employment. [1993 s66(8)]

88.—(1) Regulations may provide for requiring the prescribed notice of any accident in respect of which occupational injuries benefit or any amount under *section 86* may be payable to be given within the prescribed time by the insured person or, where within that time his or her death results from the accident, by any other person who may be prescribed, to the insured person's employer or another prescribed person. [1993 s67(1)]

(2) In a case of failure without good cause to give the prescribed notice referred to in *subsection (1)* (including, in the case of a claim for death benefit, a failure on the part of some other person to give the prescribed notice of the relevant accident), regulations may provide for disqualification for receipt of occupational injuries benefit or any amount under *section 86* for the period that may be determined in accordance with the regulations. [1993 s67(2)]

89.—Regulations may provide for requiring employers—

Reporting of accidents by employers.

- (a) to make reports, to the person and in the form and within the time that may be prescribed, of accidents in respect of which occupational injuries benefit or any amount under *section 86* may be payable, [1993 s68]
- (b) to give to the prescribed person any information required for the determination of claims for occupational injuries benefit or of questions arising in connection with claims for or awards of that benefit, and
- (c) to take such other steps as may be prescribed to facilitate the giving of notices of accidents in respect of which occupational injuries benefit or any amount under *section 86* may be payable, the making of claims for that benefit and the determination of claims for that benefit and of questions arising in connection with claims for or awards of that benefit.

Declaration that
accident is an
occupational
accident.

[1993 s69(1)]

90.—(1) Where, in relation to any claim for occupational injuries benefit, it is decided that the relevant accident was or was not an occupational accident, an express declaration of that fact shall be made and recorded and, subject to *subsection (3)*, a claimant shall be entitled to have the question whether the relevant accident was an occupational accident decided notwithstanding that his or her claim is disallowed on other grounds.

[1993 s69(2)]

(2) Subject to *subsection (3)*, any person suffering personal injury by accident shall be entitled, where he or she claims that the accident was an occupational accident, to have that question decided, and a declaration made and recorded accordingly, notwithstanding that no claim for occupational injuries benefit has been made in connection with which the question arises, and this Act applies for that purpose as if the question had arisen in relation to a claim for occupational injuries benefit.

[1993 s69(3)]

(3) Notwithstanding anything contained in *subsections (1) and (2)*, the deciding officer or appeals officer, as the case may be, may refuse to determine the question whether an accident was an occupational accident where satisfied that it is unlikely that it will be necessary to decide the question for the purposes of any claim for occupational injuries benefit, but any such refusal of a deciding officer shall, on notice of appeal being given to the Chief Appeals Officer within the prescribed time, be referred to an appeals officer.

[1993 s69(4)]

(4) Subject to this Act as to appeal and revision, any declaration under this section that an accident was or was not an occupational accident shall be conclusive for the purposes of any claim for occupational injuries benefit in respect of that accident, whether or not the claimant is the person at whose instance the declaration was made.

[1993 s69(5)]

(5) For the purposes of this section, an accident whereby a person suffers personal injury is deemed, in relation to him or her, to be an occupational accident where—

- (a) it arises out of and in the course of his or her employment,
- (b) that employment is insurable (occupational injuries) employment, and
- (c) payment of occupational injuries benefit is not precluded because the accident happened while the person was outside the State,

and reference in other sections of this Chapter to an occupational accident shall be read accordingly.

Disqualifications for
injury benefit or
disablement benefit
and suspension of
proceedings.

[1993 s70(1)]

91.—(1) Regulations may provide for disqualifying a person for receiving injury benefit or disablement benefit for any period not exceeding 9 weeks, or for suspending proceedings on any claim for, or on any payment of, injury benefit or disablement benefit, where the person fails without good cause—

- (a) to submit himself or herself from time to time to medical examination for the purpose of determining—
 - (i) the effect of the relevant accident,

- (ii) whether the accident has resulted in a loss of faculty,
 - (iii) at what degree the extent of disablement resulting from a loss of faculty is to be assessed and what period is to be taken into account by the assessment, or
 - (iv) the treatment appropriate to the relevant injury or loss of faculty,
- (b) to submit himself or herself from time to time to appropriate medical treatment for the relevant injury or loss of faculty,
 - (c) to attend at the places and times that may be required for the purposes of that medical examination or treatment, or
 - (d) to observe any prescribed rules of behaviour.

(2) Regulations under this section shall provide for payment to any person attending for medical examination or treatment referred to in *subsection (1)* of the amount that may be determined by the Minister as the amount of the reasonable and necessary travelling and other expenses (including any expense consisting of loss of remunerative time) incurred by the person in respect of the attendance. [1993 s70(2)]

92.—Regulations may provide for treating a person for the purposes of this Chapter as incapable of work as the result of an accident or injury when he or she would not be so treated apart from the regulations, and may also make provision— [1993 s71] Treating person as incapable of work, etc.

- (a) as to the days which, in the case of a person who at any time is, or is to be treated as, incapable of work as the result of an accident or injury, are or are not to be treated for the purpose of occupational injuries benefit as days of incapacity for work, and
- (b) as to the day which, in the case of night workers and other special cases, is to be treated for the purpose of occupational injuries benefit as the day of the accident.

93.—(1) For the purposes of this Chapter “medical treatment” means medical, surgical or rehabilitative treatment (including any course of diet or other regimen), and references in this Chapter to “a person receiving or submitting himself or herself to medical treatment” shall be read accordingly. [1993 s72(1)] Medical treatment.

(2) Regulations may provide that where a person receives medical treatment as an in-patient for 2 or more distinct periods separated by an interval or intervals of less than a specified duration, he or she shall be treated for the purposes of this Chapter as receiving it continuously from the beginning of the first period until the end of the last period. [1993 s72(2)]

94.—(1) The Minister may make any contributions that he or she may determine, with the consent of the Minister for Finance, towards the cost of rehabilitation services (including rehabilitation services [1993 s73(1)] Rehabilitation.

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- provided under section 68 of the Health Act 1970) for persons entitled to disablement benefit.
- [1993 s73(2)] (2) The amounts required for any contributions under this section shall be paid out of the Social Insurance Fund.
- Research.
[1993 s74(1)] **95.**—(1) The Minister may promote research into the causes, incidence and methods of prevention of—
- (a) accidents and injuries against which occupational injuries insurance is provided, or
- (b) diseases against which that insurance is provided or which it is contemplated may be prescribed for the purposes of *section 87*,
- either by the Minister employing persons to conduct the research or by contributing to the expenses of, or otherwise assisting, other persons engaged in the research.
- [1993 s74(2)] (2) The Minister may pay to persons employed for the purposes of *subsection (1)* the salaries or other remuneration, and travelling or other allowances, that he or she may, with the consent of the Minister for Finance, determine.
- [1993 s74(3)] (3) The amounts required for any payments under this section shall be paid out of the Social Insurance Fund.
- Taking account of benefit in assessing damages.
[1993 s75(1)] **96.**—(1) Notwithstanding section 2 of the Civil Liability (Amendment) Act 1964 and *section 285*, in an action for damages for personal injuries (including any such action arising out of a contract) there shall in assessing those damages be taken into account, against any loss of earnings or profits which has accrued or probably will accrue to the injured person from the injuries, the value of any rights which have accrued or will probably accrue to him or her therefrom in respect of injury benefit (disregarding any right in respect of injury benefit payable by virtue of *section 248*, after the death of the injured person) or disablement benefit (disregarding any increase of that benefit under *section 78* in respect of constant attendance) for 5 years beginning with the time when the cause of action accrued.
- [1993 s75(2)] (2) The reference in *subsection (1)* to assessing the damages for personal injuries shall, in cases where the damages otherwise recoverable are subject to reduction under the law relating to contributory negligence or are limited by or under any Act or by contract, be taken as referring to the total damages which would have been recoverable apart from the deduction or limitation.
- [1993 s75(3)] (3) Notwithstanding section 50 of the Civil Liability Act 1961, in assessing damages in respect of a person's death under Part IV of that Act, account may be taken of any death benefit, by way of grant under *section 84* in respect of funeral expenses, resulting from that person's death.
- [1993 s75(4)] (4) Notwithstanding the Garda Síochána (Compensation) Acts 1941 to 2003, there shall in assessing compensation be taken into account, against—
- (a) any loss of earnings or profits which has accrued or probably will accrue to the injured person from the injuries,

- (b) the detrimental effect which the injuries might reasonably be expected to have on the future earning power generally of the injured person and in particular (where the injuries do not preclude the injured person from continuing to be a member of the Garda Síochána), on his or her future career in that force, and
- (c) the pain and suffering occasioned by the injuries to the injured person and also to any disease or tendency to disease caused by the injuries,

the value of any rights which have accrued or will probably accrue to him or her therefrom in respect of disablement benefit (disregarding any increase of that benefit under *section 78* in respect of constant attendance) for 5 years beginning with the time when the cause of action accrued.

(5) Notwithstanding the Garda Síochána (Compensation) Acts 1941 to 2003, in assessing compensation under those Acts in respect of—

- (a) a person's death, account may be taken of any death benefit by way of grant under *section 84* in respect of funeral expenses, resulting from that person's death, and
- (b) any medical or surgical expenses incurred or likely to be incurred by the injured person in respect or in consequence of the injuries, account may be taken of any medical care payment under *section 86*, resulting from those injuries for 5 years beginning with the time when the cause of action accrued.

(6) *Subsections (4) and (5)* shall not apply to any proceedings instituted for compensation under the Garda Síochána (Compensation) Acts 1941 and 1945 before 6 April 1989.

97.—The Workmen's Compensation Acts, as amended by Part V of the Civil Liability Act 1961, shall continue to apply to cases to which they would have applied if the Social Welfare (Occupational Injuries) Act 1966 had not been passed, being cases where a right to compensation arose in respect of employment before 1 May 1967, except where, in the case of a disease or injury prescribed for the purposes of *section 87*, the right did not arise before that date and the workman, before it arose, has been insured under this Chapter against that disease or injury.

Saver for repeal of Workmen's Compensation Acts.

[1993 s76]

98.—The references to the Social Welfare (Occupational Injuries) Act 1966 in—

Construction of certain references in Local Government (Superannuation) Act 1956.

- (a) the definitions of "service day" and "wages" in section 2 of the Local Government (Superannuation) Act 1956 as amended by section 42 of the first-mentioned Act, and
- (b) section 43 of the Local Government (Superannuation) Act 1956, as so amended,

[1993 s77]

shall be read as references to this Chapter.

CHAPTER 14

Carer's Benefit

Interpretation.

99.—(1) Subject to this Act, in this Chapter—[2000 s10; 2005
(SW&P) s6(a)]

“carer” means a person who has attained the age of 16 years and who—

- (a) resides with and provides full-time care and attention to a relevant person, or
- (b) subject to the conditions and in the circumstances that may be prescribed, does not reside with but provides full-time care and attention to a relevant person;

“relevant period” means the period of 26 weeks immediately before the first day in respect of which a claim to carer’s benefit is made;

“relevant person” means a person who has such a disability that he or she requires full-time care and attention.

[2000 s10]

(2) For the purposes of *subsection (1)*, a relevant person shall be regarded as requiring full-time care and attention where—

- (a) the person has such a disability that he or she requires from another person—
 - (i) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or
 - (ii) continual supervision in order to avoid danger to himself or herself,

and

- (b) the nature and extent of his or her disability has been certified in the prescribed manner by a medical practitioner.

[2000 s10]

(3) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person.

Entitlement to benefit.

100.—(1) Subject to this Act, a benefit (in this Act referred to as “carer’s benefit”) shall be payable to a carer where he or she—[2000 s10; 2005
(SW&P) s6(b)]

- (a) was engaged in remunerative full-time employment as an employed contributor for not less than 8 weeks, whether consecutive or not, within the relevant period,
- (b) does not engage in employment or self-employment, and
- (c) satisfies the contribution conditions in *section 101*.

[2000 s10; 2005
(SW&P) s6(b)](2) *Subsection (1)(a)* shall not apply in respect of a claimant who was in receipt of carer’s benefit within the relevant period.

[2000 s10]

(3) Notwithstanding *subsection (1)(b)*, the Minister may make regulations to provide that a carer may engage in employment or

self-employment subject to the limitations in relation to hours or remuneration that may be prescribed and subject to the conditions and in the circumstances that may be prescribed.

(4) *Subsection (1)(c)* shall not apply in the case of a claimant who was previously in receipt of carer's benefit. [2000 s10]

(5) In this section "remunerative full-time employment" means remunerative employment for not less than 16 hours a week within the 8 weeks referred to in *subsection (1)(a)* or any period that may be prescribed under *subsection (6)*, provided that where any 2 of those weeks are consecutive, the requirement in relation to those 2 weeks may be satisfied by an aggregate of not less than 32 hours in that fortnight. [2000 s10; 2005 (SW&P) s6(b)]

(6) Regulations may provide that, subject to the conditions and in the circumstances that may be prescribed, in the case of a person who was absent from his or her employment within the relevant period referred to in *subsection (1)(a)*, by reason of being on such leave from that employment as may be prescribed, the condition specified in *subsection (1)(a)* shall be regarded as being satisfied in respect of that person if he or she was engaged in remunerative full-time employment as an employed contributor for 8 weeks, whether consecutive or not, within the relevant period (other than the relevant period referred to in that subsection) that may be prescribed (and the period that may be so prescribed may comprise 2 or more periods which, taken together, amount to a period of 26 weeks). [2001 s26(1)(b)(ii); 2005 (SW&P) s6(b)]

101.—(1) The contribution conditions for carer's benefit are that the carer has qualifying contributions in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the first day for which the benefit is claimed, and qualifying contributions in respect of not less than— Conditions for receipt. [2000 s10; 2005 (SW&P) s11(f)]

- (a) 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year which includes the first day for which the benefit is claimed, or
- (b) 39 contribution weeks in the 12 months immediately before the first day for which the benefit is claimed, or
- (c) 26 weeks in each of the second last and third last complete contribution years before the beginning of the benefit year which includes the first day for which the benefit is claimed.

(2) Regulations may provide for modification of the contribution conditions set out in *subsection (1)*. [2000 s10]

102.—(1) Subject to this Act, the rate (in this Chapter referred to as the "scheduled rate") of carer's benefit shall be— Rate of benefit.

- (a) in the case of a person who is a carer of more than one relevant person, the weekly rate set out in *column (2)* at *reference 7(b)* in *Part 1* of *Schedule 2*, and [2000 s10; 2005 (SW&P) s26 & Sch 4]
- (b) in any other case, the weekly rate set out in *column (2)* at *reference 7(a)* in *Part 1* of *Schedule 2*,

increased by the appropriate amount set out in *column (4)* of that Part opposite that reference in respect of each qualified child who normally resides with the beneficiary.

[2000 s10] (2) Any increase in carer's benefit payable under *subsection (1)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount and *subsection (1)* shall be read and have effect accordingly.

Duration of payment.
[2000 s10] **103.**—A carer who has been in receipt of carer's benefit for 65 weeks, whether consecutive or not, in respect of the full-time care and attention being provided to a relevant person, shall not thereafter be entitled to that benefit in respect of the full-time care and attention being provided to the same relevant person.

Medical examination.
[2000 s10] **104.**—(1) A relevant person, in respect of whose full-time care and attention a carer is entitled to or in receipt of carer's benefit, shall attend for or submit to any medical or other examination that may be required in accordance with regulations.

[2000 s10] (2) Regulations under *subsection (1)* may also provide for disqualifying a person for receiving carer's benefit where the relevant person, in respect of whose full-time care and attention the benefit is payable, fails without good cause to attend for or to submit to any medical or other examination that may be required in accordance with those regulations.

Payment of benefit.
[2000 s10; 2005 (SW&P) s14(a)] **105.**—Notwithstanding this Chapter—
(a) only one carer's benefit shall be payable to a carer, and only one carer's benefit shall be payable in any week in respect of the full-time care and attention being provided to a relevant person,

[2001 s26(1)] (b) carer's benefit shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where the relevant person is in receipt of an increase of disablement pension under *section 78* in respect of constant attendance,

(c) carer's benefit shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where a carer's allowance under *Part 3* is being paid to any person in respect of the full-time care and attention being provided to the same relevant person, and

(d) a prescribed relative allowance under *Chapter 8 of Part 3* shall cease to be payable to a relevant person or prescribed relative, as the case may be, where the prescribed relative or any other person becomes entitled to and receives a carer's benefit in respect of the full-time care and attention being provided to that relevant person.

Disqualification.
[2000 s10] **106.**—A person who, having been in receipt of carer's benefit for less than 6 weeks in respect of the full-time care and attention being provided to a relevant person, ceases to be entitled to that benefit, shall be disqualified for receipt of carer's benefit in respect of the

full-time care and attention being provided to the same relevant person for 6 weeks from the last day for which he or she was entitled to the benefit.

107.—Regulations may provide for requiring an employer or any other person to give any information that may be required for the purpose of determining a claim to carer’s benefit. Regulations.
[2000 s10]

CHAPTER 15

Old Age (Contributory) Pension

108.—(1) Subject to this Act, a person shall be entitled to old age (contributory) pension where he or she has attained pensionable age and satisfies the contribution conditions in *section 109*. Entitlement to pension.
[1993 s83(1)]

(2) In this Chapter— [1993 s83(2); 2005 (SW&P) s22]

“homemaker” means a person who—

- (a) is resident in the State and is under pensionable age,
- (b) is not engaged in remunerative employment, other than employment specified in *paragraph 5 of Part 2 of Schedule 1*,
- (c) either—
 - (i) resides with and cares for a child under 12 years of age on a full-time basis, or
 - (ii) resides with and provides full-time care and attention to a person who is so incapacitated as to require full-time care and attention within the meaning of *section 179(4)*, or
 - (iii) subject to the conditions and in the circumstances that may be prescribed, does not reside with but provides full-time care and attention to a person who is so incapacitated as to require full-time care and attention within the meaning of *section 179(4)*,and
- (d) other than in the case of the class or classes of person that may be prescribed, makes application to be regarded as a homemaker in the prescribed manner and within the prescribed time;

“yearly average” means, subject to *subsection (3)*, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning—

- (a) on 5 January 1953 in case the claimant is a man, or on 6 July 1953 in case the claimant is a woman, or
- (b) at the beginning of the contribution year in which the claimant’s entry into insurance occurred (where after 5 January 1953 in the case of a man, or 6 July 1953 in the case of a woman),

(whichever is the later) and ending at the end of the last complete contribution year before the date of his or her attaining pensionable age;

“alternative yearly average” means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning on 6 April 1979 and ending at the end of the last complete contribution year before the date of his or her attaining pensionable age.

[1996 s24]

(3) In the case of a claimant who was a homemaker for the duration of any complete contribution year, beginning on or after 6 April 1994, in which the claimant does not have any credited contributions or voluntary contributions, that contribution year shall be disregarded for the purposes of determining the yearly average of that claimant subject to the total number of contribution years so disregarded not exceeding 20.

[1993 s83(3); 1997
s35 & Sch G]

(4) In this Chapter, “relevant person” means—

(a) a person who first becomes—

- (i) an insured person by virtue of *section 12(1)* insured for old age (contributory) pension purposes, or
- (ii) an insured person by virtue of *section 20*,

on or after 6 April 1991, or

(b) a person who fails to satisfy the contribution condition in *section 109(1)(c)* and had periods in which he or she had been—

- (i) employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 were paid, and
- (ii) an employed contributor, a self-employed contributor or a voluntary contributor in respect of whom contributions, reckonable for the purposes of the contribution conditions for entitlement to old age (contributory) pension were paid in respect of or credited to him or her.

[1993 s83(4)]

(5) For the purposes of this Chapter, in the case of a relevant person—

“entry into insurance” means, subject to *subsection (8)*, in relation to any person whichever occurs first—

- (a) the date on which the person first becomes an insured person by virtue of *section 12(1)*, except where he or she becomes an insured person by virtue of *paragraph (b)* of *section 12(1)* only, or
- (b) the date on which he or she first becomes an insured person by virtue of *section 20*,

and that date shall be regarded as the date of entry into insurance for the purposes of *section 109(1)(a)* and *(c)*.

(6) Notwithstanding *subsection (5)*, regulations may provide that the date on which a relevant person first becomes an employed person or a self-employed person, insurable for old age (contributory) pension purposes under the legislation of another Member State, or under the legislation of any other State with which the Minister has made a reciprocal arrangement under *section 287*, may be regarded as the date of entry into insurance. [1993 s83(5)]

(7) Notwithstanding *subsections (5) and (6)*, regulations may provide that where a date of entry into insurance occurs before a date to be prescribed, that day may be regarded as the date of entry into insurance. [1993 s83(6)]

(8) For the purposes of this Chapter, in the case of a person who became a self-employed contributor on 6 April 1988 and who at any time before that date was an employed contributor, the date on which the person first entered into insurance or 6 April 1988, whichever is the more favourable to him or her, shall be regarded as the date of entry into insurance but where a date other than that on which the claimant first entered into insurance is so regarded, that date shall be regarded as the date of entry into insurance for the purposes of *section 109(1)(a) and (c)*. [1993 s83(7)]

109.—(1) The contribution conditions for old age (contributory) pension are— Conditions for receipt.

- (a) subject to *subsection (3)*, that the claimant has entered into insurance before attaining the age of 56 years, [1993 s84(1)]
- (b) that the claimant has qualifying contributions in respect of not less than 156 contribution weeks since his or her entry into insurance, and
- (c) that the claimant has a yearly average or, in the case of a person who attains pensionable age on or after 6 April 1992, an alternative yearly average of not less than 48.

(2) In the case of a person, other than a person who on or before 6 April 1997 is a voluntary contributor paying contributions under *Chapter 4 of Part 2*, who attained pensionable age on or after 6 April 2002, but before 6 April 2012, *subsection (1)(b)* shall be read as if “260” were substituted for “156”. [1997 s12(1)(a)]

- (3) (a) In the case of a person who attained the age of 57 years before 1 July 1974, *subsection (1)(a)* shall be read as if “60” were substituted for “56”. [1993 s84(2)]
- (b) In the case of a person who attained the age of 57 years on or after 1 July 1974, *subsection (1)(a)* shall be read as if “58” were substituted for “56”.
- (c) In the case of a person who attained the age of 56 years on or after 1 April 1975, *subsection (1)(a)* shall be read as if “57” were substituted for “56” and *paragraph (b)* shall not apply on his or her attaining the age of 57 years.
- (d) In the case of a person who attained the age of 55 years on or after 1 October 1977, *paragraph (c)* shall not apply on his or her attaining the age of 56 years and *paragraph (b)* shall not apply on his or her attaining the age of 57 years.

[1999 s21(a)]

(e) In the case of a person who became a self-employed contributor for the first time on or after 6 April 1988 and was not previously an employed contributor under this Act or the National Health Insurance Acts 1911 to 1952 before becoming so insured, and who on or before 6 April 1988 had attained the age of 56 years but had not attained the age of 62 years, *subsection (1)(a)* shall be read as if “62” were substituted for “56” for the purposes of qualifying for a pension under *subsections (18) and (19)*.

[1993 s84(3)]

(4) (a) A person who attained the age of 69 years on or after 1 July 1974 but before 5 January 1976 may have his or her entitlement to old age (contributory) pension determined under the Acts relating to social welfare in operation before 1 July 1974 where that would be to the person’s advantage.

(b) A person who attained the age of 69 years before 1 July 1974 and has been awarded an old age (contributory) pension under the Acts relating to social welfare in operation before that date shall on and after that date have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

[1993 s84(4)]

(5) (a) A person who attained the age of 68 years on or after 1 April 1975 but before 3 January 1977 may have his or her entitlement to old age (contributory) pension determined under the Acts relating to social welfare in operation before 1 April 1975 where that would be to the person’s advantage.

(b) A person who attained the age of 68 years before 1 April 1975 and has been awarded an old age (contributory) pension under the Acts relating to social welfare in operation before that date shall on and after that date have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

[1993 s84(5)]

(6) (a) A person who attained the age of 67 years on or after 1 October 1977 but before 1 January 1979 may have his or her entitlement to old age (contributory) pension determined under the Acts relating to social welfare in operation before 1 October 1977 where that would be to the person’s advantage.

(b) A person who attained the age of 67 years before 1 October 1977 and has been awarded an old age (contributory) pension under the Acts relating to social welfare in operation before that date shall, on and after that date, have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in his or her case under those Acts.

[1993 s84(6)]

(7) Regulations may provide for modifications of the meaning of yearly average contained in *section 108(2)* or of the contribution conditions set out in this section.

(8) (a) Subject to *paragraph (b)* and *subsection (9)*, regulations [1993 s84(7); 1997 s12(1)(b)] may provide for entitling to old age (contributory) pension a claimant who would be entitled to that pension but for the fact that he or she has a yearly average of less than 48.

(b) For the purposes of *paragraph (a)*, in the case of a claimant who has a yearly average of less than 20, he or she is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance.

(9) Regulations under *subsection (8)* shall provide, subject to *subsection (10)*, that old age (contributory) pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary by reference to the yearly average so calculated, but any increase of that pension payable under *section 112(2)* shall be the same as if the claimant had a yearly average of not less than 48. [1993 s84(8); 2001 s27(1)]

(10) In the case of person who, on 5 April 2001, is entitled to or in receipt of a pension by virtue of regulations under *subsection (8)* which includes an increase under *section 112(1)*, *subsection (9)* shall not operate so as to reduce the rate of the increase payable under *section 112(1)* below the rate that may be prescribed. [2001 s27(1)]

(11) Contributions paid or credited under this Part, or paid, excused or deemed to be or treated as paid under the National Health Insurance Acts 1911 to 1952 (other than, in the case of a person who is not a relevant person, contributions paid by or in respect of a person at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996), shall be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction of the contribution conditions for old age (contributory) pension. [1993 s84(9); 1997 s35 & Sch G]

(12) Regulations under *subsection (11)* may also provide for modifications, in the case of persons who were insured under the National Health Insurance Acts 1911 to 1952 or who were absent from the State before 3 October 1960, of any of the contribution conditions for old age (contributory) pension. [1993 s84(10)]

(13) Where a person, other than in the case of a relevant person, becomes an employed contributor by virtue of *paragraph (b)* of *section 12(1)* and would not, apart from that paragraph, be an employed contributor, his or her entry into insurance by virtue of that paragraph is deemed not to be an entry into insurance for the purposes of *subsection (1)* and for those purposes the person's entry into insurance is deemed to occur when he or she first becomes an employed contributor by virtue of *paragraph (a)* of *section 12(1)*. [1993 s84(11)]

(14) Subject to *subsection (15)*, regulations may provide for entitling to old age (contributory) pension a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(c)* is not satisfied where that person, having earlier ceased to be an employed contributor became, as a consequence and at the time of the coming into operation of section 12 of the Social Welfare Act 1973, an employed contributor in respect of whom contributions reckonable for the purposes of the contribution conditions for entitlement to old age (contributory) pension were payable. [1993 s84(12)]

[1993 s84(13)]

(15) Regulations for the purposes of *subsection (14)* shall provide that old age (contributory) pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(c)* is satisfied.

[1993 s84(14); 1997 s35 & Sch G]

(16) Regulations may provide, subject to *subsection (17)*, for entitling to old age (contributory) pension a relevant person who would be entitled thereto but for the fact that the contribution condition set out in *subsection (1)(c)* is not satisfied and who does not have an entitlement to an old age (contributory) pension by virtue of Regulation (EEC) No. 1408/71¹ of the Council of the European Communities or by virtue of a reciprocal arrangement under the provisions of *section 287* and who in respect of any period has been employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 were paid.

[1993 s84(15); 2001 s37 & Sch F]

(17) Regulations for the purposes of *subsection (16)* shall provide that old age (contributory) pension payable by virtue of those regulations shall—

(a) be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary in relation to the proportion to which the number of—

(i) employment contributions paid in respect of or credited to the insured person, and

(ii) self-employment contributions paid by him or her, and

(iii) voluntary contributions paid by him or her,

reckonable for old age (contributory) pension purposes bears to the total number of those employment contributions, self-employment contributions and voluntary contributions, but any increase of pension in respect of a qualified child shall be paid at the rate specified in *Schedule 2*,

and

(b) where the amount calculated in accordance with *paragraph (a)* is not a multiple of €2.50, be increased to the next multiple of €2.50.

[1999 s21(b)]

(18) Subject to *subsection (19)*, a pension shall be payable in the case of a person who—

(a) became a self-employed contributor for the first time on or after 6 April 1988 and who on or before that date had attained the age of 56 years and who fails to satisfy the contribution conditions in *subsection (1)(c)* or (8), or

(b) satisfies the contribution condition in *section 109(1)(a)* by virtue of *subsection (3)(e)* and who, but for *subsection (3)(e)* fails to satisfy the contribution conditions in *subsection (1)* or (8),

and who has qualifying contributions in respect of not less than 260 weeks since becoming a self-employed contributor.

¹OJ No. L149, 5.7.1971, p. 2

(19) The rate of pension payable in accordance with *subsection (18)* shall be payable at half the rate specified in *column (2)* at *reference 3* of *Part 1* of *Schedule 2* and any increases payable under *section 112(1)* or *(2)* shall be payable at half the rate specified in *columns (3)* and *(4)* at *reference 3* of *Part 1* of *Schedule 2*. [1999 s21(b)]

(20) The total amount payable by way of pension in accordance with *subsections (18)* and *(19)* shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent. [1999 s21(b); 2001 s37 & Sch F]

110.—(1) In the case of a person who, having been a self-employed contributor, makes a claim for old age (contributory) pension on or after 6 April 1995, the contribution conditions contained in *section 109* shall not be regarded as having been satisfied unless, in accordance with *section 21*— [Disregard of self-employment contributions in certain cases. [1993 s85(1); 1995 s19(2)]]

(a) the person has paid self-employment contributions in respect of at least one contribution year before attaining pensionable age, and

(b) all self-employment contributions payable by him or her have been paid.

(2) Notwithstanding *subsection (1)*, the Minister may, where he or she is satisfied that in all the circumstances of the case it would be appropriate to do so, direct that *subsection (1)* shall not be applied in that case. [1993 s85(2); 1995 s19(2)]

111.—Subject to this Part, the weekly rate of old age (contributory) pension shall be as set out in *column (2)* of *Part 1* of *Schedule 2*. [Rate of pension. [1993 s86]]

112.—(1) Subject to this Part, the weekly rate of old age (contributory) pension shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person. [Increases (including increases for qualified adult and qualified children). [1993 s87(1); 1999 s21(c)]]

(2) Subject to this Part, the weekly rate of old age (contributory) pension shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary. [1993 s87(2); 1999 s21(c)]

(3) Any increase of old age (contributory) pension payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly. [1993 s87(3); 1997 s28(4) & Sch F]

(4) The weekly rate of old age (contributory) pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary is living alone. [1993 s87(4); 1994 s32 & Sch F]

(5) The weekly rate of old age (contributory) pension shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years. [1993 s87(5); 1994 s32 & Sch F]

[2001 s15(1)(d)] (6) The weekly rate of old age (contributory) pension shall be increased by the amount set out in *column (8) of Part 1 of Schedule 2* where the beneficiary is ordinarily resident on an island.

Pre-1953 pension.
[2000 s16] **113.**—(1) Notwithstanding this Chapter and regulations made under this Chapter and subject to *subsection (2)*, a pension shall be payable in accordance with this section in the case of a person who—

- (a) has attained pensionable age,
- (b) was an employed contributor under the National Health Insurance Acts 1911 to 1952, and
- (c) has paid—
 - (i) contributions as an employed contributor under the National Health Insurance Acts 1911 to 1952, or
 - (ii) a combination of those contributions and qualifying contributions,

in respect of not less than 260 contribution weeks since the person first became insured under the National Health Insurance Acts 1911 to 1952.

[2000 s16] (2) Only one pension shall be payable to or in respect of a person under this Chapter.

[2000 s16] (3) In taking into account under this section contributions paid by or in respect of an employed contributor under the National Health Insurance Acts 1911 to 1952, every 2 such contributions under those Acts shall be reckoned as 3 contributions paid in respect of 3 contribution weeks, with any odd contribution being reckoned as 2 contributions paid in respect of 2 contribution weeks.

[2000 s16] (4) A pension payable in accordance with this section shall be payable at half the rate specified in *column (2) at reference 3 of Part 1 of Schedule 2*.

[2000 s16; 2001 s15(1)(e)(ii)] (5) The weekly rate of old age (contributory) pension payable in accordance with this section shall be increased by—

- (a) half the amount set out in *column (3) at reference 3 of Part 1 of Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person,
- (b) half the amount set out in *column (4) at reference 3 of Part 1 of Schedule 2* in respect of each qualified child who normally resides with the beneficiary,
- (c) the amount set out in *column (6) at reference 3 of Part 1 of Schedule 2* where the beneficiary is living alone,
- (d) the amount set out in *column (7) at reference 3 of Part 1 of Schedule 2* where the beneficiary has attained the age of 80 years, and

- (e) the amount set out in *column (8)* at *reference 3* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

CHAPTER 16

Retirement Pension

114.—(1) Subject to this Act, a person who has attained the age of 65 years shall be entitled to retirement pension for any period of retirement where he or she satisfies the contribution conditions in *section 115*. Entitlement to pension. [1993 s88(1)]

(2) The periods which shall be regarded for the purposes of this section as periods of retirement shall be specified by regulations. [1993 s88(2)]

(3) In this Chapter— [1993 s88(3)]

“yearly average” means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning either—

- (a) on 5 January 1953 in case the claimant is a man, or on 6 July 1953 in case the claimant is a woman, or
- (b) at the beginning of the contribution year in which the claimant’s entry into insurance occurred (where after 5 January 1953 in the case of a man, or 6 July 1953 in the case of a woman),

(whichever is the later) and ending at the end of the last complete contribution year before the date of the claimant attaining the age of 65 years;

“alternative yearly average” means, in relation to any claimant, the average per contribution year of contribution weeks in respect of which that claimant has qualifying contributions, voluntary contributions or credited contributions in the period beginning on 6 April 1979 and ending at the end of the last complete contribution year before the date of the claimant attaining the age of 65 years.

(4) In this Chapter, “relevant person” means— [1993 s88(4); 1997 s35 & Sch G]

(a) a person who first becomes—

(i) an insured person by virtue of *section 12(1)* insured for old age (contributory) pension purposes, or

(ii) an insured person by virtue of *section 20*,

on or after 6 April 1991,

or

(b) a person who fails to satisfy the contribution condition in *section 115(1)(c)* and had periods in which he or she had been—

(i) employed mainly in one or more of the employments in respect of which employment contributions at the

rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996, and

- (ii) an employed contributor, a self-employed contributor or a voluntary contributor, in respect of whom contributions, reckonable for the purposes of the contribution conditions for entitlement to old age (contributory) pension were paid in respect of or credited to him or her.

[1993 s88(5)]

(5) For the purposes of this Chapter, in the case of a relevant person “entry into insurance” means in relation to any person the earlier of the following 2 dates—

- (a) the date on which the person first becomes an insured person by virtue of *section 12(1)*, except where he or she becomes an insured person by virtue of *paragraph (b)* of *section 12(1)* only, or
- (b) the date on which he or she first becomes an insured person by virtue of *section 20*,

and that that date shall be regarded as the date of entry into insurance for the purposes of *section 115(1)(a)* and *(c)*.

[1993 s88(6)]

(6) Notwithstanding *subsection (5)*, regulations may provide that the date on which a relevant person first becomes an employed person or a self-employed person, insurable for retirement pension purposes under the legislation of another Member State, or under the legislation of any other state with which the Minister has made a reciprocal arrangement under *section 287*, may be regarded as the date of entry into insurance.

[1993 s88(7)]

(7) Notwithstanding *subsections (5)* and *(6)*, regulations may provide that where a date of entry into insurance occurs before a date to be prescribed, that day may be regarded as the date of entry into insurance.

Conditions for receipt.

115.—(1) The contribution conditions for retirement pension are—

[1993 s89(1)]

- (a) that the claimant has entered into insurance before attaining the age of 55 years,
- (b) that the claimant has qualifying contributions in respect of not less than 156 contribution weeks since his or her entry into insurance, and
- (c) that the claimant has a yearly average or in the case of a person who attains the age of 65 years on or after 6 April 1992 an alternative yearly average of not less than 48.

[1997 s12(3)(a)]

(2) In the case of a person, other than a person who on or before 6 April 1997 is a voluntary contributor paying contributions under *Chapter 4* of *Part 2*, who attained the age of 65 years on or after 6 April 2002 but before 6 April 2012, *subsection (1)(b)* shall be read as if “260” were substituted for “156”.

[1993 s89(2)]

(3) Regulations may provide for modifications of the meaning of “yearly average” contained in *section 114(3)* or of the contribution conditions set out in this section.

(4) Contributions paid under the National Health Insurance Acts 1911 to 1952 by or in respect of an employed contributor may be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction by the employed contributor of the contribution conditions for retirement pension. [1993 s89(3)]

(5) Subject to *subsection (6)*, regulations may provide for entitling to retirement pension a claimant who would be entitled to that pension but for the fact that he or she has a yearly average of less than 48. [1993 s89(4)]

(6) Regulations under *subsection (5)* shall provide that retirement pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary by reference to the yearly average so calculated, but any increase of that pension payable under *section 117(1) or (2)* shall be the same as if the claimant had a yearly average of not less than 48. [1993 s89(5)]

(7) Regulations may provide, subject to *subsection (8)*, for entitling to retirement pension a relevant person who would be entitled to that pension but for the fact that the contribution condition set out in *subsection (1)(c)* is not satisfied and who in respect of any period, has been employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 were paid. [1993 s89(6); 1997 s35 & Sch G]

(8) Regulations for the purposes of *subsection (7)* shall provide that retirement pension payable by virtue of those regulations shall— [1993 s89(7); 2001 s37 & Sch F]

(a) be payable at a rate less than that specified in *Schedule 2*, and the rate specified by the regulations may vary in relation to the proportion to which the number of—

(i) employment contributions paid in respect of or credited to the insured person, and

(ii) voluntary contributions paid by the insured person,

reckonable for retirement pension purposes bears to the total number of those employment contributions, self-employment contributions and voluntary contributions, but any increase of pension in respect of a qualified child shall be paid at the rate specified in *Schedule 2*,

and

(b) where the amount calculated in accordance with *paragraph (a)* is not a multiple of €2.50, be increased to the next multiple of €2.50.

116.—Subject to this Part, the weekly rate of retirement pension shall be as set out in *column (2)* of *Part 1* of *Schedule 2*. Rate of pension.

[1993 s90]

Increases (including increases for qualified adult and qualified children). [1993 s91(1); 1997 s28(4) & Sch F] **117.**—(1) The weekly rate of retirement pension shall be increased by the amount set out in *column (3)* of *Part 1* of *Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person.

[1993 s91(2); 1994 s32 & Sch F] (2) The weekly rate of retirement pension shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

[1993 s91(3); 1997 s28(4) & Sch F] (3) Any increase of retirement pension payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly.

[1993 s91(4); 1994 s32 & Sch F] (4) The weekly rate of retirement pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is living alone.

[1993 s91(5); 1994 s32 & Sch F] (5) The weekly rate of retirement pension shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2001 s15(1)(f)] (6) The weekly rate of retirement pension shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

CHAPTER 17

Invalidity Pension

Entitlement to pension. **118.**—(1) Subject to this Act, a person shall be entitled to invalidity pension where he or she—

[1993 s95(1)] (a) is permanently incapable of work, and

(b) satisfies the contribution conditions in *section 119*.

[1993 s95(2)] (2) The conditions under which a person shall be regarded for the purposes of this section as being permanently incapable of work shall be specified by regulations.

[1993 s95(3)] (3) Regulations may provide for disqualifying a person for receiving invalidity pension where he or she fails without good cause to observe any prescribed rules of behaviour.

Conditions for receipt. **119.**—(1) The contribution conditions for invalidity pension are that before the relevant date the claimant has—

[1993 s96(1)] (a) qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance, and

(b) qualifying contributions or credited contributions in respect of not less than 48 contribution weeks in the last complete contribution year before that date.

[1993 s96(2)] (2) In this section “relevant date” means—

- (a) any date after the completion of one year of continuous incapacity for work, or
- (b) any lesser period that may be prescribed, subject to the conditions and in the circumstances that may be prescribed,

where the insured person has entered into a continuous period of incapacity for work and he or she is subsequently proved to be permanently incapable of work.

(3) In the case of a person who is in receipt of invalidity pension [1993 s96(3)] where—

- (a) the period of entitlement to invalidity pension began before 6 April 1987, or
- (b) the period of entitlement to invalidity pension began on or after 6 April 1987 but before 4 January 1988 and who, immediately before that date, had been in receipt of disability benefit for a period greater than 312 days,

subsection (1)(a) shall be read as if “156” were substituted for “260”.

(4) In the case of a person who is in receipt of invalidity pension [1993 s96(4)] where—

- (a) the period of entitlement to invalidity pension began on or after 6 April 1987 and before 4 January 1988, or
- (b) the period of entitlement to invalidity pension began on or after 4 January 1988 and who, immediately before that date, had been in receipt of disability benefit for a period greater than 312 days,

subsection (1)(a) shall be read as if “208” were substituted for “260”.

(5) *Subsections (3) and (4)* shall not apply to any claim for invalidity pension where the period of incapacity for work begins on or after 7 July 1988. [1993 s96(5)]

(6) Regulations may provide for modifications of the contribution conditions set out in *subsection (1)*. [1993 s96(6)]

120.—Contributions paid under the National Health Insurance Acts 1911 to 1952 by or in respect of an employed contributor may be taken into account in the manner and subject to the conditions and limitations that may be prescribed for the purpose of the satisfaction by the employed contributor of the contribution conditions for invalidity pension. [1993 s97]

Contributions paid under the National Health Insurance Acts.

121.—Subject to this Part, the weekly rate of invalidity pension shall be as set out in *column (2) of Part 1 of Schedule 2*. [1993 s98]

Rate of pension.

122.—(1) The weekly rate of invalidity pension shall be increased by the amount set out in *column (3) of Part 1 of Schedule 2* for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of pension under this subsection in respect of more than one person. [1993 s99(1); 1997 s28(4) & Sch F]

Increases (including increases for qualified adult and qualified children).

[1993 s99(2); 1994 s32 & Sch F] (2) The weekly rate of invalidity pension shall be increased by the amount set out in *column (4)* of *Part 1* of *Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

[1993 s99(3); 1997 s28(4) & Sch F] (3) Any increase of invalidity pension payable under *subsection (2)* in respect of a qualified child who normally resides with a beneficiary and with the spouse of a beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is not a qualified adult, and *subsection (2)* shall be read and have effect accordingly.

[1993 s99(4); 2001 s17(1)(b)] (4) The weekly rate of invalidity pension shall be increased by the amount set out in *column (6)* of *Part 1* of *Schedule 2* where the beneficiary is living alone.

[1993 s99(5); 1994 s32 & Sch F] (5) The weekly rate of invalidity pension shall be increased by the amount set out in *column (7)* of *Part 1* of *Schedule 2* where the beneficiary has attained the age of 80 years.

[2001 s15(1)(g); 2003 (MP) s6(1)(a)] (6) The weekly rate of invalidity pension shall be increased by the amount set out in *column (8)* of *Part 1* of *Schedule 2* where the beneficiary is ordinarily resident on an island.

CHAPTER 18

Widow's (Contributory) Pension or Widower's (Contributory) Pension

Interpretation. **123.**—In this Chapter—

[1994 s11; 1996 s27(2), 28(1) & Sch G] “pension” means a widow’s (contributory) pension in the case of a widow and a widower’s (contributory) pension in the case of a widower;

“relevant time” means—

(a) where the contribution conditions are being satisfied on the widow’s or widower’s insurance record—

(i) the date of the spouse’s death, or

(ii) where the widow or widower attained pensionable age before the date of the spouse’s death, the date on which he or she attained that age,

or

(b) where the contribution conditions are being satisfied on the deceased spouse’s insurance record—

(i) the date on which the spouse attained pensionable age, or

(ii) where the spouse died before attaining pensionable age, the date of his or her death;

“spouse”, in relation to a widow or widower who has been married more than once, refers only to the widow’s or widower’s last spouse and for this purpose that last spouse shall be read as including a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State;

“widow” means a widow or a woman who would otherwise be a widow but for the fact that her marriage has been dissolved, being a dissolution that is recognised as valid in the State;

“widower” means a widower or a man who would otherwise be a widower but for the fact that his marriage has been dissolved, being a dissolution that is recognised as valid in the State;

“yearly average” means the average per contribution year of contribution weeks in respect of which the widow, widower or deceased spouse (as the case may be) has qualifying contributions, voluntary contributions or credited contributions in the appropriate period specified in *section 125(1)(b)*.

124.—(1) Subject to this Act, a widow or widower shall be entitled to pension— Entitlement to pension.

- (a) where the contribution conditions set out in *section 125* are satisfied on either the insurance record of the widow or widower or that of his or her deceased spouse, [1994 s11; 1996 s27(2) & Sch G]
- (b) where the widow’s or widower’s spouse was entitled to an old age (contributory) pension or a retirement pension which included an increase in respect of him or her by virtue of *section 112(1)* or *117(1)* in respect of a period ending on the spouse’s death, or
- (c) where his or her spouse would have been entitled to an old age (contributory) pension or a retirement pension at an increased weekly rate by virtue of *section 112(1)* or *117(1)*, but for the receipt by that widow or widower of an old age (non-contributory) pension, a blind pension or a carer’s allowance in his or her own right, in respect of a period ending on his or her death.

(2) A pension shall not be payable to a widow or widower for any period after his or her remarriage. [1994 s11; 1996 s27(2) & Sch G]

(3) A widow or widower shall be disqualified for receiving a pension if and so long as he or she and any person are cohabiting as husband and wife. [1994 s11; 1996 s27(2) & Sch G]

(4) A person who, having ceased to be entitled to a pension by virtue of that person’s remarriage, shall, on again becoming a widow or widower, be entitled to a pension at the rate which would have been payable had the person not remarried where the person— [1994 s11; 1996 s27(1) & Sch G]

- (a) fails to satisfy the conditions set out in *subsection (1)*, or
- (b) on satisfying the conditions set out in *subsection (1)*, is entitled to a pension at a rate below that which would have been payable had the person not remarried.

125.—(1) The contribution conditions for pension are— Conditions for receipt.

- (a) that the widow or widower has qualifying contributions in respect of not less than 156 contribution weeks in the period beginning with his or her entry into insurance and ending immediately before the relevant time, and [1994 s11; 1996 s27(2) & Sch G]

(b) that, where at the relevant time, 4 years or longer has elapsed since the widow's or widower's entry into insurance—

(i) the yearly average for the 3 contribution years, or (where warranted by his or her insurance record) 5 contribution years, ending with the end of the last complete contribution year before the relevant time is not less than 39, or

(ii) the yearly average in respect of the period commencing at the beginning of the contribution year in which his or her entry into insurance occurred and ending at the end of the last complete contribution year before the relevant time is not less than 48,

but, where those conditions are not satisfied on the widow's or widower's insurance record, they may be satisfied on his or her deceased spouse's insurance record (the widow's or widower's insurance record being disregarded).

[1994 s11]

(2) Regulations may provide for modifications of the meaning of yearly average contained in *section 123* or of the contribution conditions set out in this section.

[1994 s11; 1996 s27(2) & Sch G]

(3) Subject to *subsection (4)*, regulations may provide for entitling to pension a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(b)* is not satisfied.

[1994 s11]

(4) Regulations for the purposes of *subsection (3)* shall provide that pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rates specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(b)* is satisfied, but any increase of pension payable under *section 127(1)* shall be the same as if that condition had been fully satisfied.

[1994 s11]

(5) Subject to *subsection (6)*, regulations may provide for entitling to pension a person who would be entitled to that pension but for the fact that the contribution condition in *subsection (1)(b)* is not satisfied by reference to the insurance record of a person where that person, having earlier ceased to be an employed contributor, became an employed contributor as a consequence of the coming into operation of *section 12* of the *Social Welfare Act 1973*.

[1994 s11]

(6) Regulations for the purposes of *subsection (5)* shall provide that pension payable by virtue of those regulations shall be payable at a rate less than that specified in *Schedule 2*, and the rates specified by the regulations may vary with the extent to which the contribution condition in *subsection (1)(b)* is satisfied.

[1994 s11]

(7) Where a person becomes an employed contributor by virtue of *paragraph (b)* of *section 12(1)* and would not, apart from that paragraph, be an employed contributor, his or her entry into insurance by virtue of that paragraph is deemed not to be an entry into insurance for the purposes of *subsection (1)* and for those purposes the person's entry into insurance is deemed to occur when he or she first becomes an employed contributor by virtue of *paragraph (a)* of *section 12(1)*.

[1994 s11]

(8) In the case of a person who became a self-employed contributor on 6 April 1988 and who at any time before that date was an

employed contributor, the date on which the person first entered into insurance or 6 April 1988, whichever is more favourable, shall be regarded as the date of entry into insurance for the purposes of *subsection (1)(b)*.

126.—Subject to this Act, the weekly rate of pension shall be as set out in *column (2) of Part 1 of Schedule 2*.

Rate of pension.

[1994 s11; 1996 s27(2) & Sch G]

127.—(1) The weekly rate of pension shall be increased by the amount set out in *column (4) of Part 1 of Schedule 2* in respect of each qualified child who normally resides with the beneficiary.

Increases (including increases for qualified children).

[1994 s11; 1996 s27(2) & Sch G]

(2) The weekly rate of pension shall be increased by the amount set out in *column (6) of Part 1 of Schedule 2* where the beneficiary has attained pensionable age and is living alone.

[1994 s11; 1996 s27(2) & Sch G]

(3) The weekly rate of pension shall be increased by the amount set out in *column (7) of Part 1 of Schedule 2* where the beneficiary has attained the age of 80 years.

[1994 s11; 1996 s27(2) & Sch G]

(4) The weekly rate of pension shall be increased by the amount set out in *column (8) of Part 1 of Schedule 2* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

[2001 s15(1)(h)]

128.—(1) In the case of any claim for pension made on or after 6 April 1995, where the insurance record of a person who, having been a self-employed contributor, is being used to establish entitlement to pension, the contribution conditions contained in *section 125* shall not be regarded as having been satisfied unless, in accordance with *section 21*—

Disregard of self-employment contributions in certain cases.

[1994 s11; 1996 s27(2) & Sch G]

(a) the person has paid self-employment contributions in respect of at least 1 contribution year before the relevant time, and

(b) all self-employment contributions payable by the person have been paid.

(2) Notwithstanding *subsection (1)*, where the Minister is satisfied that in all the circumstances of the case it would be appropriate to do so, he or she may direct that *subsection (1)* shall not be applied in that case.

[1994 s11; 1995 s19(1)]

129.—(1) (a) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 69 years before 5 January 1976 may be determined under the provisions of the Acts relating to social welfare in operation before 1 July 1974 where this would be to the advantage of the widow.

Certain claims.

[1994 s11; 1996 s27(2) & Sch G]

(b) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 July 1974, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 July 1974 have a right to that pension at the rate

[1994 s11]

for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

[1994 s11; 1996 s27 & Sch G]

(2) (a) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 68 years before 3 January 1977, may be determined under the provisions of the Acts relating to social welfare in operation before 1 April 1975 where this would be to the advantage of the widow.

[1994 s11]

(b) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 April 1975, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 April 1975 have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

[1994 s11; 1996 s27 & Sch G]

(3) (a) Entitlement to pension which is due to be determined by reference to the insurance record of a person who attained the age of 67 years before 1 January 1979 may be determined under the provisions of the Acts relating to social welfare in operation before 1 October 1977 where this would be to the advantage of the widow.

[1994 s11]

(b) A widow who, under the provisions of the Acts relating to social welfare in operation before 1 October 1977, has been awarded a pension on the basis of her own or her spouse's insurance record at the date on which she or her spouse attained the then pensionable age shall on and after 1 October 1977 have a right to that pension at the rate for the time being payable by reference to a yearly average equal to the yearly average calculated in her case under those provisions.

CHAPTER 19

Orphan's (Contributory) Allowance

Entitlement to allowance.

130.—(1) Subject to this Act, orphan's (contributory) allowance shall be payable in respect of an orphan where the contribution condition in *section 131* is satisfied.

[1993 s106; 2003 (MP) s9(1)(a)]

[2003 (MP) s9(1)(a)]

(2) Orphan's (contributory) allowance shall not be payable for any period during which a payment is made under Article 14 of the Child Care (Placement of Children in Foster Care) Regulations 1995 (S.I. No. 260 of 1995) or Article 14 of the Child Care (Placement of Children with Relatives) Regulations 1995 (S.I. No. 261 of 1995).

Condition for receipt.

131.—(1) The contribution condition for orphan's (contributory) allowance is that one of the following persons has qualifying contributions for not less than 26 contribution weeks—

[1993 s107(1)]

(a) a parent of the orphan,

(b) a step-parent of the orphan.

(2) Regulations may provide for modifications of the contribution condition set out in this section. [1993 s107(2)]

132.—Subject to this Part, the weekly rate of orphan’s (contributory) allowance shall be as set out in *Part 1 of Schedule 2*. Rate of allowance. [1993 s108]

133.—(1) Subject to *subsection (3)*, orphan’s (contributory) allowance shall be paid to the guardian of the orphan in respect of whom the allowance is payable. Payment of allowance. [1993 s109(1)]

(2) In this Chapter “guardian” means the person in whose care an orphan normally resides. [2005 (SW&P) s19(a)]

(3) The Minister may, where he or she thinks fit, direct that a payment under this Chapter, payable to the guardian of an orphan, be paid to some other person for the benefit of the orphan or, subject to the conditions and in the circumstances that may be prescribed, directly to an orphan who has attained the age of 18 years where that orphan is not normally residing with a guardian. [1993 s109(2); 2005 (SW&P) s19(a)]

CHAPTER 20

Bereavement Grant

134.—(1) Subject to this Act, a bereavement grant shall be payable, to the person or persons that may be prescribed, on the death of— Entitlement to grant. [1999 s19(1)]

- (a) (i) a pensioner,
 - (ii) a qualified adult,
 - (iii) a spouse of a pensioner,
 - (iv) a qualified child in respect of whom an increase of pension specified in *paragraphs (a) to (f)* in the definition of “pensioner” in *subsection (3)* was being paid at the time of death,
 - (v) an orphan, or
 - (vi) a person to whom an orphan’s (contributory) allowance is payable under *section 133*,
- or
- (b) (i) an insured person,
 - (ii) the spouse of an insured person,
 - (iii) the widow or widower of a deceased insured person,
or
 - (iv) a qualified child other than a qualified child referred to in *paragraph (a)(iv)*,

where the contribution conditions in *section 135* are satisfied.

[1999 s19(1)] (2) Only one bereavement grant shall be paid by virtue of this section on any one death.

[1999 s19(1)] (3) In this Chapter—

“orphan” means a person in respect of whom an orphan’s (contributory) allowance is payable under *Chapter 19*;

“pensioner” means a person who, at the time of his or her death, was in receipt of one of the following payments—

- (a) old age (contributory) pension,
- (b) retirement pension,
- (c) invalidity pension,
- (d) widow’s (contributory) pension,
- (e) widower’s (contributory) pension, or
- (f) deserted wife’s benefit,

or would have been in receipt of one of those payments but for receipt by the person of an old age (non-contributory) pension, a blind pension, a widow’s (non-contributory) pension or widower’s (non-contributory) pension or a carer’s allowance at a higher rate;

“qualified adult” means a person in respect of whom an increase of benefit specified in *paragraphs (a) to (c)* in the definition of “pensioner” was being paid at the time of death, or in respect of whom that increase would have been payable but for the receipt by the qualified adult of an old age (non-contributory) pension, a blind pension or a carer’s allowance in his or her own right;

“qualified child”, in *section 134(1)(b)*, means a person—

- (a) who, at the date of death, is under the age of 18 years or over the age of 18 years and under the age of 22 years, and is receiving full-time education, the circumstances of which will be specified in regulations,
- (b) who is ordinarily resident in the State on that date, and
- (c) in respect of whose death the relevant contribution conditions for bereavement grant are not satisfied by the person’s insurance or the insurance of that person’s spouse;

“relevant date” means the date of death of the deceased person or the date of death of the relevant insured person or the date of attainment of pensionable age of the relevant insured person, whichever occurs first, whether the deceased is the relevant insured person or not;

“relevant insured person” means—

- (a) in case the deceased person was a qualified child—
 - (i) the father or mother of the deceased person,

- (ii) the person with whom the deceased person at the date of death is determined, in accordance with regulations made under *section 3(5)*, to have been normally residing or with whom he or she would have been normally so residing if he or she had not been committed to a reformatory or an industrial school, or
 - (iii) the spouse of the person referred to in *subparagraph (ii)*,
- or
- (b) in any other case, the deceased person or the spouse of the deceased person;

“yearly average” means the average per contribution year of contribution weeks in respect of which the relevant insured person has qualifying contributions, voluntary contributions or credited contributions in the appropriate period specified in *section 135(1)(b)(ii)*.

135.—(1) The contribution conditions for a bereavement grant are that before the relevant date the relevant insured person has qualifying contributions in respect of not less than—

Conditions for receipt.

[1999 s19(1); 2005 (SW&P) s11(g)]

- (a) 156 contribution weeks since his or her entry into insurance, or
- (b) 26 contribution weeks since his or her entry into insurance, and
 - (i) has qualifying contributions, voluntary contributions or credited contributions in respect of not less than 39 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or
 - (ii) has a yearly average of 39 qualifying contributions, voluntary contributions or credited contributions for the 3 or 5 complete contribution years immediately before the last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or
 - (iii) has a yearly average of 26 qualifying contributions, voluntary contributions or credited contributions since his or her entry into insurance or the beginning of the contribution year beginning on 6 April 1979 (whichever is the later) and ending at the end of the last complete contribution year before the beginning of the benefit year in which the relevant date occurs, or
 - (iv) has a yearly average of 26 qualifying contributions, voluntary contributions or credited contributions since his or her entry into insurance or the beginning of the contribution year next following 1 October 1970 (whichever is the later) and ending at the end of the last complete contribution year before the beginning of the benefit year in which the relevant date occurs.

Pt.2 S.135 [No. 26.] *Social Welfare Consolidation Act* [2005.]
2005.

[1999 s19(1)] (2) Regulations may provide for modifications of the contribution conditions for receipt of bereavement grant.

[1999 s19(1)] (3) Regulations may provide for modifications of the contribution conditions for bereavement grant in the case of a person who was an insured person on 1 October 1970 and who, during the year after that date, was absent from the State for any period or was credited with contributions in respect of any period of unemployment, incapacity for work or retirement or is or becomes a voluntary contributor paying contributions at the rate specified in *section 25(1)(b)(ii)*.

Amount of grant. **136.**—Subject to this Act, the amount of bereavement grant shall be as set out in *column (2) of Part 5 of Schedule 2*.
[1999 s19(1)]

CHAPTER 21

Widowed Parent Grant

Entitlement to grant. **137.**—(1) Subject to this Act, a grant (in this section referred to as a “widowed parent grant”) of €2,700, or any higher amount that may be prescribed, shall be paid to a widowed parent on the death of his or her spouse.
[2000 s13; 2003 s7]

[2000 s13] (2) In this Chapter—

“spouse” includes a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State and in relation to a widow or widower who has been married more than once, refers only to the widow’s or widower’s last spouse;

“widow” includes a woman who would otherwise be a widow but for the fact that her marriage has been dissolved, being a dissolution that is recognised as valid in the State;

“widowed parent” means a widow or widower who—

(a) has at least one qualified child who normally resides with him or her, and

(b) (i) is entitled to or in receipt of bereavement grant, or

(ii) is entitled to or in receipt of—

(I) death benefit under *section 81*, or

(II) widow’s (contributory) pension, or

(III) widower’s (contributory) pension, or

(IV) widow’s or widower’s (contributory) pension by virtue of Council Regulation (EEC) No. 1408/71 of the Council of 14 June 1971² or by virtue of a reciprocal agreement under *section 287*, or

(V) one-parent family payment,

which includes an increase in respect of a qualified child;

²OJ No. L149, 5.7.1971, p. 2

“widower” includes a man who would otherwise be a widower but for the fact that his marriage has been dissolved, being a dissolution that is recognised as valid in the State.

CHAPTER 22

Treatment Benefit

138.—(1) A person shall, subject to satisfaction of the prescribed conditions, be entitled to such treatment benefit as may be specified by regulations. General provisions as to benefit.

[1993 s117(1)]

(2) The regulations for the purposes of this section may specify the payment of the whole or any part of the cost of any of the following— [1993 s117(2)]

- (a) dental treatment,
- (b) optical treatment and appliances,
- (c) hearing aids,
- (d) any other benefits of the same character as any of those mentioned in *paragraphs (a) to (c)*.

(3) The payments referred to in *subsection (2)* shall not exceed in the aggregate such sums as may from time to time be agreed on between the Minister and the Minister for Finance. [1993 s117(3)]

(4) This section shall remain in force until the day appointed under *subsection (5)* and shall then expire. [1993 s117(4)]

(5) The Minister may by order appoint a day to be the day on which this section expires. [1993 s117(5)]

PART 3

SOCIAL ASSISTANCE

CHAPTER 1

Description of Social Assistance

139.—(1) Assistance under this Part shall be of the following descriptions and is, in each case, so described in this Act— Description of assistance.

- (a) unemployment assistance, [1993 s118(1); 2000 s14 & Sch D]
- (b) pre-retirement allowance,
- (c) old age (non-contributory) pension,
- (d) blind pension,
- (e) widow’s (non-contributory) pension, widower’s (non-contributory) pension and orphan’s (non-contributory) pension,
- (f) widowed parent grant (paid by virtue of receipt of one-parent family payment under this Part),

- (g) one-parent family payment,
- (h) carer's allowance,
- (i) supplementary welfare allowance,
- (j) disability allowance, and
- (k) farm assist.

[1993 s118(2)] (2) Assistance shall be paid out of moneys provided by the Oireachtas.

CHAPTER 2

Unemployment Assistance

Interpretation. **140.**—(1) In this Chapter—

[1993 s119(1); 2005 (SW&P) s25 & Sch 3]

“beneficiary” means a person entitled to unemployment assistance; “weekly means”, subject to *subsection (2)* and *Rule 1(1), (5), (6) or (7)*, as the case may be, of *Part 2 of Schedule 3* shall be the yearly means divided by 52 but the amount so calculated shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1993 s119(2); 2005 (SW&P) s25 & Sch 3]

(2) In this Chapter references to means shall be read as references to means as calculated in accordance with the Rules contained in *Part 2 of Schedule 3*.

[1993 s119(3)]

(3) Where, immediately before 29 July 1992, a person was entitled to or in receipt of unemployment assistance, any decision by a deciding officer or an appeals officer in relation to the means of that person for the purposes of that person qualifying for a qualification certificate is deemed to be a decision under *section 141(1)(c)*.

Entitlement to assistance.

[1993 s120(1); 1996 s22(1)]

141.—(1) Subject to this Act, a person shall be entitled to unemployment assistance in respect of any week of unemployment where—

- (a) the person has attained the age of 18 years and has not attained pensionable age,
- (b) the person proves unemployment in the prescribed manner, and
- (c) the person's weekly means, subject to *subsection (2)(d)*, do not exceed the amount of unemployment assistance (including any increases of unemployment assistance) that would be payable to the person under this Chapter if that person had no means.

[1993 s120(2); 1997 s30(2)(a)]

- (2) (a) Otherwise than as provided for in regulations, a person shall not be entitled to unemployment assistance in respect of the first 3 days of unemployment in any continuous period of unemployment.
- (b) For the purpose of this section, any period before the relevant date of application for unemployment assistance

shall not be reckoned as, or as part of, a continuous period of unemployment.

(c) Any period during which a person is disqualified for receiving unemployment assistance shall not be reckoned in the computation of any continuous period of unemployment of that person.

(d) Where the spouse of a claimant for unemployment assistance is not the claimant's qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means. [1997 s28(1)]

(3) In this Chapter, any 3 days of unemployment, whether consecutive or not, within a period of 6 consecutive days shall be treated as a week of unemployment and any 2 such weeks not separated by more than 52 weeks shall be treated as one continuous period of unemployment, and references in this Chapter to being continuously unemployed or to continuous unemployment shall be read accordingly. [1993 s120(3); 1996 s22(1)]

(4) For the purposes of this Chapter, a day shall not be treated in relation to any person as a day of unemployment unless on that day, the person— [1996 s22(1)]

(a) is capable of work,

(b) is, or by reason of the person's participation in an activity prescribed for the purposes of this subsection and subject to any conditions that may be prescribed, is deemed to be, or is exempted from being required to be, available for employment, and

(c) is genuinely seeking, but is unable to obtain, suitable employment having regard to the person's age, physique, education, normal occupation, place of residence and family circumstances.

(5) Sunday shall not be treated as a day of unemployment and shall be disregarded in computing any period of consecutive days. [1993 s120(4)]

(6) Notwithstanding *subsection (3)*, any period of continuous— [1993 s120(5); 2005 (SW&P) s12(b)]

(a) employment under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment,

(b) employment under a scheme administered under the aegis of the Minister for Community, Rural and Gaeltacht Affairs and known as the Rural Social Scheme,

(c) participation in a scheme administered by an Foras Áiseanna Saothair and known as the Enterprise Allowance Scheme,

(d) participation in a scheme administered by an Foras Áiseanna Saothair and known as the Alternance Scheme,

(e) attendance at a training course provided or approved by an Foras Áiseanna Saothair,

- (f) participation in a scheme administered by the Commission of the European Union and known as the European Voluntary Service Initiative,
- (g) participation in a scheme administered by the Minister and known as the Part-Time Job Incentive Scheme,
- (h) participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,
- (i) participation in, employment under or attendance at a prescribed scheme or course, or
- (j) receipt of or entitlement to pre-retirement allowance,

shall be disregarded in treating, under *subsection (3)*, any 2 continuous periods of unemployment not separated by more than 52 weeks as one continuous period of unemployment.

[1993 s120(6)]

(7) Regulations may make provision as to the days which are or are not to be treated for the purposes of unemployment assistance as days of unemployment.

[1993 s120(7)]

(8) *Subsection (2)(a)* shall not apply in relation to the payment of unemployment assistance to a person who ceased, not earlier than 52 weeks before the day in respect of which his or her application for unemployment assistance is made, to be entitled to unemployment benefit—

- (a) by reason of having, by virtue of *section 67*, exhausted his or her entitlement to that benefit, or
- (b) where the person is of or over 65 years of age, by reason of having failed to satisfy the contribution condition in *section 64(1)(b)*.

[2004 (MP) s17 & Sch 1; 2005 (SW&P) s26 & Sch 4]

(9) A person shall not be entitled to unemployment assistance under this section unless he or she is habitually resident in the State at the date of the making of the application for unemployment assistance.

Rates of assistance and effect of means on rates.

142.—(1) Subject to this section and to *sections 144* and *146*, the rate (in this Chapter referred to as “the scheduled rate”) of unemployment assistance shall be—

[1993 s121(1)]

[1995 s16]

- (a) in the case of a person who—
 - (i) in any continuous period of unemployment, as read in accordance with *section 141(3)*, has been in receipt of unemployment benefit or unemployment assistance in respect of not less than 390 days of unemployment, or
 - (ii) immediately before the week of unemployment for which unemployment assistance is claimed, was in receipt of—
 - (I) one-parent family payment, but has ceased to be entitled to that allowance by virtue of no longer

being regarded as a qualified parent within the meaning of *section 172(1)*, or

- (II) carer's allowance, but has ceased to be entitled to that allowance by virtue of no longer being regarded as a carer within the meaning of *section 179(1)*,

the weekly rate set out in *column (2)* at *reference 1(a)* in *Part 1* of *Schedule 4*,

- (b) in any other case, the weekly rate set out in *column (2)* at *reference 1(b)* in *Part 1* of *Schedule 4*, increased by—

- (i) the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled for the same period to an increase of assistance under this subparagraph in respect of more than one person, and
- (ii) the appropriate amount set out in *column (4)* of that Part opposite that reference in respect of each qualified child who normally resides with the claimant or beneficiary.

- (2) (a) Subject to *paragraph (b)*, unemployment assistance shall be payable where the weekly means of the claimant or beneficiary— [1993 s121(2); 2001 s37(3)(a)]

- (i) are less than €1, at the scheduled rate,
- (ii) are equal to €1, at the scheduled rate reduced by €1, and
- (iii) exceed €1, at the scheduled rate, reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1.

- (b) Where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no unemployment assistance shall be payable.

(3) Notwithstanding *subsection (2)(a)(iii)*, where the sole means of a claimant for unemployment assistance, who is not one of a couple, are assessed under *Rule 1(10)* of *Part 2* of *Schedule 3* and where the rate of assistance payable to or in respect of the claimant, as calculated in accordance with *subsection (2)(a)(iii)*, would be a weekly amount which is 10 cent or more, but less than €40, the claimant shall be entitled to payment of unemployment assistance at the weekly rate of €40. [1993 s121(3); 2005 (SW&P) s25 & Sch 3]

- (4) (a) In *subsection (3)* “couple” means a married couple who are living together or a man and a woman who are not married to each other but are cohabiting as husband and wife. [1993 s121(4)]

- (b) For the purposes of *Rule 1(10)* of *Part 2* of *Schedule 3* when applied to *subsection (3)*, “spouse” means each person of a couple in relation to the other. [1993 s121(4); 2005 (SW&P) s25 & Sch 3]

[1993 s121(5); 2001 s37 & Sch F] (5) In the application of *subsection (2)* in the case of the persons or classes of persons that may be prescribed, regulations may provide for disregarding, in the manner that may be prescribed, any part of the weekly means of a claimant or beneficiary up to an amount not exceeding €2.50.

[1993 s121(6); 2001 s37 & Sch F] (6) The Minister may, notwithstanding regulations made under *subsection (5)* providing for weekly means of up to €2.50 in the case of certain persons or classes of persons to be disregarded, apply *subsection (2)* to those persons or classes of persons at any time.

[1993 s121(7)] (7) Regulations made under *subsection (5)* may apply to the whole State or to a specified part or parts of the State.

Regulations.
[1996 s22(3)] **143.**—Regulations may entitle a person to unemployment assistance in respect of a day of unemployment and the amount of unemployment assistance so payable for any such day shall be one-sixth of the appropriate weekly rate.

Total amount payable to a couple.
[1993 s122(1); 1999 s32(1)(a)] **144.**—(1) In the case of a couple, where each of the couple is entitled to unemployment assistance or pre-retirement allowance, the total amount payable to them under this Chapter shall not exceed the amount which would be payable if only one of them was entitled to be paid unemployment assistance or pre-retirement allowance, as the case may be, (including any increases thereof, where appropriate) and each of them shall be entitled to be paid one-half of the amount (including any increases thereof, where appropriate) which would be payable to him or her if only one of them were in receipt of unemployment assistance or pre-retirement allowance as the case may be.

(2) (a) In this subsection “relevant benefit or pension” means disability benefit, unemployment benefit, injury benefit, disablement pension, old age (contributory) pension, old age (non-contributory) pension, retirement pension or invalidity pension.

[1993 s122(4); 1999 s32(1)(b)] (b) Where one of a couple is entitled to a relevant benefit or pension and the other is entitled to unemployment assistance, the total of the amount payable to them by way of the relevant benefit or pension, as the case may be, and unemployment assistance (in this subsection referred to as “the relevant amount”), shall not exceed the total amount of the relevant benefit or pension, as the case may be, (including any increases thereof, where appropriate), or the total amount of unemployment assistance (including any increases thereof, where appropriate), whichever is the greater (in this subsection referred to as “the greater amount”), that would be payable if only one of the couple were in receipt of the relevant benefit or pension or unemployment assistance, as the case may be, and, if the relevant amount would but for this subsection exceed the greater amount, the amount of unemployment assistance payable to the spouse who is entitled to unemployment assistance shall be reduced by the amount of the excess.

[1995 s16(3)(a)] (3) In this section—

“couple” means a married couple who are living together or a man and woman who are not married to each other but are cohabiting as husband and wife; [1993 s122(5)]

“spouse” means each person of a couple in relation to the other. [1993 s122(6)]

(4) For the purposes of this section, a reference to “unemployment assistance” shall be read as including a reference to pre-retirement allowance. [1993 s122(7)]

(5) This section shall not apply in the case of a person who was entitled to or in receipt of pre-retirement allowance before 2 April 1993. [1994 s27]

145.—(1) A person who, on or after 9 May 1989, claims or has claimed, in respect of a period before 7 June 1989, unemployment assistance of an amount to which the person would not be entitled if *section 144* were applicable shall be entitled to be paid that assistance only in accordance with *section 144*. Certain claims. [1993 s123(1)]

(2) (a) A person who has not, before 9 May 1989, specifically claimed, in respect of a period before 7 June 1989, any additional amount for unemployment assistance being an amount to which the person would not be entitled if *section 144* were applicable shall not be entitled to be paid the additional amount. [1993 s123(2)]

(b) In *paragraph (a)* “claimed” means claimed in writing from the Minister or claimed in proceedings instituted against the Minister in any court.

(3) An amount properly paid to any person before 7 June 1989 by way of unemployment assistance which as a result of the Social Welfare (No. 2) Act 1989 would be recoverable by the Minister shall not be so recoverable. [1993 s123(3)]

146.—Any increase of unemployment assistance payable under *section 142(1)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the claimant or beneficiary is not a qualified adult, and *section 142(1)* shall be read and have effect accordingly. Amount of increases payable in respect of qualified child in certain cases. [1993 s124; 1997 s28(4) & Sch F]

147.—(1) A person shall be disqualified for receiving unemployment assistance while he or she is— Disqualifications.

(a) an inmate of an institution maintained wholly or partly out of public moneys or by a local authority, [1993 s125(1); 2005 (SW&P) s13(b)]

(b) employed during any week under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment, or

(c) employed during any week under a scheme administered under the aegis of the Minister for Community, Rural and Gaeltacht Affairs and known as the Rural Social Scheme.

[1993 s125(3)] (2) A person who has lost employment by reason of a stoppage of work which was due to a trade dispute at the factory, workshop, farm or other premises or place at which he or she was employed shall be disqualified for receiving unemployment assistance so long as the stoppage of work continues, except in the case where the person has, during the stoppage of work, become bona fide employed elsewhere in the occupation which he or she usually follows or has become regularly engaged in some other occupation but this subsection shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

[1993 s125(4)] (3) Where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments of the same premises or at the same place, each of those departments, for the purposes of *subsection (2)*, is deemed to be a separate factory, workshop or farm or separate premises or a separate place, as the case may be.

[1993 s125(5)] (4) A person shall be disqualified for receiving unemployment assistance for the period that may be determined by a deciding officer, but in any case not exceeding 9 weeks, where the person—

(a) has lost his or her employment through his or her own misconduct or has voluntarily left his or her employment without just cause,

(b) has refused an offer of suitable employment,

(c) has without good cause refused or failed to avail himself or herself of any reasonable opportunity of receiving training provided or approved of by an Foras Áiseanna Saothair as suitable in the person's case, or

(d) has failed or neglected to avail himself or herself of any reasonable opportunity of obtaining suitable employment,

and the period of disqualification shall begin on the day on which the loss or leaving of employment, refusal, failure or neglect, as the case may be, occurred.

[1993 s125(6)] (5) For the purpose of this section, employment is not deemed to be suitable employment in the case of any person where it is employment in a situation vacant in consequence of a stoppage of work due to a trade dispute.

[1993 s125(7)] (6) Unemployment assistance and unemployment benefit shall not both be payable in respect of the same day or days.

Disqualifications —
attending a course
of study.

[1993 s126(1)]

148.—(1) A person shall not be entitled to receive unemployment assistance while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

[1993 s126(2); 2005
(SW&P) s26 & Sch
4]

(2) In this section—

“academic year” means a period in which a course of study begins in one year and finishes in the following year and includes term vacations;

“a course of study” means, subject to *subsection (3)*, a full-time day course of study, instruction or training at an institution of education;

“institution of education” means—

- (a) a school,
- (b) a university,
- (c) a college of a university,
- (d) any institution which the Minister for Education and Science has designated in regulations made under section 1 of the Higher Education Authority Act 1971 as an institution of higher education for the purposes of that Act,
- (e) any institution to which the Qualifications (Education and Training) Act 1999 applies,
- (f) any institution established under the Regional Technical Colleges Act 1992,
- (g) any institution incorporated under the Dublin Institute of Technology Act 1992,
- (h) any institution which is not an institution for the purposes of *paragraphs (a) to (g)* and to which the Local Authorities (Higher Education Grants) Acts 1968 to 1992 apply, or
- (i) any other institution that may be prescribed.

(3) For the purposes of this section, a person shall be regarded, [1993 s126(3)] subject to regulations made under *subsection (1)*, as attending a course of study—

- (a) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him or her of the leaving certificate examination of the Department of Education and Science, whichever is the later,
- (b) for the duration of an academic year, or
- (c) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.

CHAPTER 3

Pre-Retirement Allowance

149.—(1) Subject to this Act, an allowance (in this Chapter referred to as “pre-retirement allowance”) shall be payable in respect of any period of retirement to a person—

Entitlement to allowance.

[1998 s18]

- (a) who has attained the age specified by regulations but has not attained pensionable age,
- (b) whose weekly means, subject to *subsection (4)*, do not exceed the amount of pre-retirement allowance (including any increases of that allowance) that would be payable to the person under this Chapter if that person had no means, and

- (c) (i) who has been in receipt of unemployment benefit or unemployment assistance in respect of not less than 390 days of unemployment in any continuous period of unemployment in the immediately preceding period as read in accordance with *section 141(3)*,
- (ii) being a separated spouse, has not engaged in remunerative employment or self-employment at any time in the preceding period that may be prescribed, or
- (iii) immediately before the week in respect of which pre-retirement allowance is claimed, was in receipt of—
- (I) one-parent family payment, but has ceased to be entitled to that payment by virtue of no longer being regarded as a qualified parent within the meaning of *section 172(1)*, or
- (II) carer’s allowance, but has ceased to be entitled to that allowance, by virtue of no longer being regarded as a carer within the meaning of *section 179(1)*.

[1998 s18]

- (2) (a) For the purposes of *subsection (1)(c)(ii)* and subject to *section 3(10)* a person who is separated from his or her spouse, shall continue to be regarded as a separated spouse where the marriage has been dissolved, being a dissolution that is recognised as valid in the State.
- (b) Pre-retirement allowance shall, subject to this Chapter, continue to be payable to a person to whom *subsection (1)(c)(ii)* applies, unless that person remarries or cohabits as husband and wife, in which case the allowance shall cease.

[1998 s18; 2005
(SW&P) s25 & Sch
3]

- (3) (a) In this Chapter “weekly means” shall, subject to *paragraph (b)* and *Rule 1(1)* or *(7)* as the case may be of *Part 2* of *Schedule 3*, be the yearly means divided by 52 and means shall be calculated in accordance with the Rules contained in *Part 2* of *Schedule 3*.
- (b) The amount calculated in accordance with *paragraph (a)* shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

[1998 s18]

- (4) Where the spouse of a claimant for pre-retirement allowance is not the claimant’s qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half of the means.

[2002 (MP) s6(2)]

- (5) For the purposes of *subsection (6)*, any 2 periods of retirement not separated by more than 52 weeks shall be treated as one continuous period of retirement.

[2002 (MP) s6(2)]

- (6) *Subsection (1)(c)* shall not apply in the case of a claim to pre-retirement allowance made by a person in respect of a period of retirement which is a continuous period of retirement as read in accordance with *subsection (5)*.

150.—(1) Subject to this section and *section 144*, the rate of pre-retirement allowance (in this Chapter referred to as “the scheduled rate”) shall be the weekly rate set out in *column (2) of Part 1 of Schedule 4* increased by—

Rate of allowance (including increases for qualified adult and qualified children).

- (a) the amount set out in *column (3) of that Part* for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that the claimant or beneficiary shall not be entitled to an increase under this paragraph in respect of more than one person, and [1998 s18]
- (b) the appropriate amount set out in *column (4) of that Part* in respect of each qualified child who normally resides with the claimant or beneficiary.

(2) (a) Subject to *paragraph (b)*, pre-retirement allowance shall be payable where the weekly means of the claimant or beneficiary— [1998 s18; 2001 s37 & Sch F]

- (i) are less than €1, at the scheduled rate,
- (ii) are equal to €1, at the scheduled rate reduced by €1, and
- (iii) exceed €1, at the scheduled rate reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1.

(b) Where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no pre-retirement allowance shall be payable.

(3) Any increase of pre-retirement allowance payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the claimant or beneficiary is not a qualified adult and *subsection (1)(b)* shall be read and have effect accordingly. [1998 s18]

151.—The Minister may make regulations for the purpose of giving effect to this Chapter and those regulations may, in particular and without prejudice to the generality of the foregoing— Regulations. [1998 s18]

- (a) specify the age for the purposes of *section 149(1)(a)*,
- (b) specify the periods which shall be regarded as periods of retirement for the purposes of this Chapter,
- (c) specify the circumstances in which a person is to be regarded as a separated spouse for the purposes of *section 149(1)(c)(ii)*, and
- (d) vary the weekly rate of pre-retirement allowance under *section 150*, but any such variation shall not reduce the weekly rates applicable immediately before the commencement of the regulations.

CHAPTER 4

Old Age (Non-Contributory) Pension

- Interpretation. **152.**—In this Chapter—
- [1993 s132] “spouse”, subject to *section 3(10)*, includes—
- (a) a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State, or
- [1995 (No. 2) s10] (b) a man and woman who are not married to each other but are cohabiting as husband and wife;
- [2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3] “weekly means” shall, subject to *Rule 1(1) of Part 3 of Schedule 3*, be the yearly means divided by 52.
- Entitlement to pension. **153.**—Subject to this Act, every person in whose case the conditions laid down by this Chapter for the receipt of an old age (non-contributory) pension (in this Chapter referred to as statutory conditions) are fulfilled, shall be entitled to receive that pension under this Chapter so long as those conditions continue to be fulfilled, and so long as he or she is not disqualified under this Chapter for the receipt of the pension.
- [1993 s133]
- Statutory conditions. **154.**—The statutory conditions for the receipt of an old age (non-contributory) pension by any person are—
- [1993 s134; 2004 (MP) s17 & Sch 1] (a) the person must have attained pensionable age,
- (b) the means of the person as calculated in accordance with the Rules contained in *Part 3 of Schedule 3* do not exceed the appropriate highest amount of means at which pension may be paid to that person in accordance with *section 156*, and
- (c) the person must be habitually resident in the State at the date of the making of the application for that pension.
- Special conditions for receipt of pension. **155.**—Where a person who has attained pensionable age is in receipt of or entitled to, a widow’s (contributory) pension, widower’s (contributory) pension or old age (contributory) pension or is a person in respect of whom an increase of old age (contributory) pension is payable by virtue of *section 112(1)* and would but for *section 160* be qualified for the receipt of an old age (non-contributory) pension—
- [1993 s135; 1996 s19, 27 & Sch E, G] (a) the person may, notwithstanding anything contained in *section 160*, be paid the old age (non-contributory) pension for any period during which the rate of pension payable would be greater than the rate of widow’s (contributory) pension, widower’s (contributory) pension, old age (contributory) pension or the increase thereof, as the case may be, payable, and
- [2000 s29(c)] (b) in any case where the old age (non-contributory) pension is so paid, entitlement to widow’s (contributory) pension, widower’s (contributory) pension, old age (contributory) pension or the increase thereof, as the case may be, shall continue but the amount of any such pension or increase

payable during any such period shall not be paid to or in respect of the person.

156.—(1) Subject to *section 159*, the rate (in this Chapter referred to as “the scheduled rate”) of old age (non-contributory) pension shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4* increased by the appropriate amount set out in *column (4)* of that Part in respect of each qualified child who normally resides with the claimant or beneficiary. Rate of pension and increase for qualified child.
[1993 s136(1); 1999 s17(2) & Sch D]

(2) (a) The pension shall be payable where the weekly means of the claimant or beneficiary— [1993 s136(2); 2001 s37(1)]

(i) do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(b) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.

157.—(1) Subject to *subsection (2)* and *section 159*, the weekly rate of old age (non-contributory) pension payable in accordance with *section 156* shall be increased— Increases (including increase for one of a couple).
[1993 s137]

(a) by the amount calculated in accordance with *Part 2* of *Schedule 4* where the beneficiary is living with, or is wholly or mainly maintaining, his or her spouse, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this paragraph in respect of more than one person,

(b) by the amount set out in *column (6)* of *Part 1* of *Schedule 4* where the beneficiary is living alone,

(c) by the amount set out in *column (7)* of *Part 1* of *Schedule 4* where the beneficiary has attained the age of 80 years, and

(d) by the amount set out in *column (8)* of *Part 1* of *Schedule 4* where the beneficiary is ordinarily resident on an island.

(2) An increase under *subsection (1)(a)* shall not be payable where the spouse is— [2001 s24(2)(b)]

(a) in receipt of any benefit, pension, assistance or allowance under *Part 2* or this Part, or

(b) entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under *section 142* or unemployment benefit payable under *section 65* or *66*, in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or

(c) entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under *section 142* or unemployment benefit payable under *section 65* or *66*, in respect of participation in a scheme administered by the Minister and known as—

(i) Back to Education Allowance, or

(ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

(iv) Part-Time Job Incentive.

Amount of increases payable in respect of qualified child normally resident with beneficiary.

[1993 s138; 1999 s17(2) & Sch D]

158.—Subject to *section 159*, the increase payable under *section 156(1)* in respect of a qualified child who normally resides with the beneficiary and the spouse of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the beneficiary is entitled to any benefit, assistance, allowance (other than supplementary welfare allowance) or any other pension under this Act.

Rate of pension for persons in receipt of farm assist.

[1999 s17(1)(b)]

159.—In the case of a person who was in receipt of farm assist under *Chapter 11* of *Part 3* immediately before becoming entitled to old age (non-contributory) pension, the weekly rate of pension payable shall be the greater of—

(a) the rate payable in accordance with *sections 156, 157* and *158*, or

(b) an amount equal to the rate of farm assist which was payable in accordance with *sections 215* and *216* immediately before becoming entitled to old age (non-contributory) pension.

Disqualifications.

[1993 s139(1)]

160.—(1) Except as provided in *section 155*, receipt of old age (contributory) pension by a person shall disqualify that person for old age (non-contributory) pension.

[1993 s139(2); 2005 (SW&P) s26 & Sch 4]

(2) A person in respect of whom the weekly rate of old age (contributory) pension payable to another person is increased by virtue of *section 112(1)* shall, except as provided in *section 155*, be disqualified, for any period in respect of which the weekly rate of that pension payable to that other person is so increased, for receiving old age (non-contributory) pension.

[1993 s139(3); 1996 s27(2) & Sch G]

(3) A person who has attained pensionable age and is in receipt of a widow's (contributory) pension or widower's (contributory) pension shall, except as provided in *section 155*, be disqualified for receiving old age (non-contributory) pension for any period in respect of which the person is in receipt of the widow's (contributory) pension or widower's (contributory) pension.

CHAPTER 5

Blind Pension

161.—(1) Subject to this Act—

Entitlement to
pension.

(a) subject to *paragraph (b)*, every blind person who has [1993 s141]

attained the age of 18 years shall be entitled to receive and to continue to receive such pension (in this Act referred to as a “blind pension”) as, under *Chapter 4* of this Part, he or she would be entitled to receive if he or she had attained pensionable age, subject to the modification that—

(i) the rate of blind pension payable shall be the weekly rate set out in *column (2)*, *reference 5* in *Part 1* of *Schedule 4*, and

(ii) the increase payable by virtue of *section 157(1)(a)*, shall be as set out—

(I) where the beneficiary and his or her spouse have attained pensionable age, in *Part 2* of *Schedule 4*,

(II) where the beneficiary and his or her spouse have not attained pensionable age, in *Part 3* of *Schedule 4*,

(III) where the beneficiary has not attained pensionable age and his or her spouse has attained that age, in *Part 4* of *Schedule 4*, and

(IV) where the beneficiary has attained pensionable [2000 s30(1)]
age and his or her spouse has not attained that
age, in *Part 5* of *Schedule 4*,

and

(b) *Chapter 4* of this Part applies in all respects in the case of such person, subject to the modifications that for the statutory conditions contained in *section 154(a)* there shall be substituted the conditions that the person must—

(i) have attained the age of 18 years, and

(ii) be so blind that he or she either cannot perform any [1993 s141(1); 1998
work for which eyesight is essential or cannot con- s19]
tinue his or her ordinary occupation.

(2) A blind person in respect of whom a pension is payable under [1993 s141(2)]
this section shall not be a qualified child for the purposes of this
Act.

CHAPTER 6

Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension and Orphan's (Non-Contributory) Pension

Interpretation. **162.**—(1) In this Chapter, save where the context otherwise requires—
[1993 s142(1)]

“pension” means a widow’s (non-contributory) pension in the case of a widow and a widower’s (non-contributory) pension in the case of a widower;

[2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3] “weekly means” shall, subject to *Rule 1(1)* of *Part 3* of *Schedule 3*, be the yearly means divided by 52;

“widow” means a widow or a woman who would otherwise be a widow but for the fact that her marriage has been dissolved, being a dissolution that is recognised as valid in the State;

“widower” means a widower or a man who would otherwise be a widower but for the fact that his marriage has been dissolved, being a dissolution that is recognised as valid in the State.

[1993 s142(2); 2005 (SW&P) s25 & Sch 3] (2) For the purposes of this Chapter—

(a) means shall be calculated in accordance with the Rules contained in *Part 3* of *Schedule 3*, and

(b) a widow who has remarried shall not be regarded as the widow of her former husband and a widower who has remarried shall not be regarded as the widower of his former wife.

Entitlement to pension. **163.**—(1) Subject to this Act, a pension shall be payable to a widow or a widower.

[1993 s143(1); 1997 s19]

[1993 s143(3); 1997 s19] (2) A pension payable to a widow or widower shall, subject to this Chapter, continue to be payable unless the beneficiary remarries and in that case the pension shall cease as and from the beneficiary’s remarriage.

[2004 (MP) s17 & Sch 1] (3) A person shall not be entitled to a pension under this section unless he or she is habitually resident in the State at the date of the making of the application for that pension.

Rate of pension. **164.**—(1) The rate (in this Chapter referred to as “the scheduled rate”) of pension shall be the weekly rate set out in *column (2)* of *Part 1* of *Schedule 4*.

[1993 s144(1); 1997 s19]

[1993 s144(2); 2001 s37(1)] (2) (a) A pension shall be payable—

(i) where the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and

(ii) subject to *paragraph (b)*, where the weekly means of the claimant or beneficiary exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if

any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

- (b) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.

165.—The weekly rate of pension payable in accordance with *section 164* shall be increased—

Increases.

- (a) by the amount set out in *column (6)* of *Part 1* of *Schedule 4* where the beneficiary has attained pensionable age and is living alone,
- (b) by the amount set out in *column (7)* of *Part 1* of *Schedule 4* where the beneficiary has attained the age of 80 years, and
- (c) by the amount set out in *column (8)* of *Part 1* of *Schedule 4* where the beneficiary has attained pensionable age and is ordinarily resident on an island.

[1993 s145; 2001 s15(1)(j)]

166.—A widow or widower, as the case may be, shall not, if and so long as she or he and any person are cohabiting as husband and wife, be entitled to and shall be disqualified for receiving payment of pension.

Disqualification.

[1993 s146; 1997 s19]

167.—Where a widow or widower would, but for this section, be entitled to both a widow's (contributory) pension or a widower's (contributory) pension, as the case may be, and a pension under this Chapter, the latter pension shall not be payable except insofar as is provided by regulations under *section 247*.

Avoidance of double pension.

[1993 s147; 1997 s19]

168.—(1) Subject to this Act, an orphan's (non-contributory) pension shall be payable in respect of an orphan.

Entitlement to orphan's (non-contributory) pension.

[1993 s148(1)]

(2) Not more than one pension shall be payable in respect of any one orphan.

[1993 s148(2)]

(3) A pension shall not be payable in respect of an orphan in respect of whom an increase under *section 127(1)* or *174(1)* is claimable.

[1993 s148(3)]

(4) A pension shall not be payable in respect of any period during which a payment is made under Article 14 of the Child Care (Placement of Children in Foster Care) Regulations 1995 (S.I. No. 260 of 1995) or Article 14 of the Child Care (Placement of Children with Relatives) Regulations 1995 (S.I. No. 261 of 1995).

[2003 (MP) s9(1)(b)]

(5) A person shall not be entitled to a pension under this section unless he or she is habitually resident in the State at the date of the making of the application for that pension.

[2004 (MP) s17 & Sch 1]

Pt.3	[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.
Rate of pension. [1993 s149(1)]	169.— (1) The weekly rate (in this Chapter referred to as “the scheduled rate”) of orphan’s (non-contributory) pension shall be the weekly rate set out in <i>column (2) of Part 1 of Schedule 4.</i>
[1993 s149(2); 2001 s37(1)]	<p>(2) (a) An orphan’s (non-contributory) pension shall be payable where—</p> <p style="padding-left: 40px;">(i) the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and</p> <p style="padding-left: 40px;">(ii) subject to <i>paragraph (b)</i>, those weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.</p> <p style="padding-left: 40px;">(b) Where the rate calculated under <i>paragraph (a)(ii)</i> at which, but for this paragraph, the pension would be payable is less than €2.50, the pension shall not be payable.</p>
Civil proceedings. [1993 s150; 1997 s20(3)]	<p>170.—(1) Where, in any civil proceedings in any court, it is shown to the satisfaction of the court that pursuant to a claim of or on behalf of a person a pension was allowed or awarded or that the amount of a pension payable to or in respect of a person was varied and that the pension as so allowed or awarded or as so varied was at any time in course of payment to the person to whom the pension was payable, that person shall, in each case, be presumed, unless the contrary is shown, to have been in receipt of a pension of the amount so allowed or awarded or as so varied, as the case may be, from the date on which the pension of the amount so allowed or awarded or as so varied, as the case may be, became payable until the date, if any, on which the amount of the pension is varied or further varied, as the case may be, or the date on which the pension ceases to be payable, whether by reason of the death of the person or otherwise, whichever should first occur.</p>
[1997 s20(3)]	<p>(2) In this section “pension” means a widow’s (non-contributory) pension, a widower’s (non-contributory) pension or an orphan’s (non-contributory) pension, as the case may require.</p>
Payment of pension. [1993 s151(1)]	<p>171.—(1) Subject to this section, orphan’s (non-contributory) pension shall be paid to the guardian of the orphan in respect of whom that pension is payable.</p>
[2005 (SW&P) s19(b)]	<p>(2) In this Chapter “guardian” means the person in whose care the orphan normally resides.</p>
[1993 s151(2); 2005 (SW&P) s19(b)]	<p>(3) The Minister may, where he or she thinks fit, direct that a payment under this Chapter, payable to the guardian of an orphan, be paid to some other person for the benefit of the orphan or, subject to the conditions and in the circumstances that may be prescribed, directly to an orphan who has attained the age of 18 years where that orphan is not normally residing with a guardian.</p>

CHAPTER 7

One-Parent Family Payment

172.—(1) In this Chapter—

Interpretation.

“qualified parent” means, subject to regulations under *section 177*— [1996 s17(1)]

- (a) a widow,
- (b) a widower,
- (c) a separated spouse,
- (d) an unmarried person, or
- (e) a person whose spouse has been committed in custody to a prison or place of detention for not less than 6 months,

who has at least one qualified child normally residing with that person;

“weekly means” means, subject to *Rule 1(1) and (4) of Part 3 of Schedule 3*, the yearly means divided by 52. [2000 s17(2) & Sch E; 2005 (SW&P) s25 & Sch 3]

(2) For the purposes of this Chapter—

[1996 s17(1); 2005 (SW&P) s25 & Sch

(a) means shall be calculated in accordance with the Rules contained in *Part 3 of Schedule 3*,^{3]}

(b) a widow who has remarried shall not be regarded as the widow of her former husband and a widower who has remarried shall not be regarded as the widower of his former wife, and

(c) a reference to a qualified parent shall include a reference to a person who would otherwise be a qualified parent but for the fact that the person’s marriage has been dissolved, being a dissolution that is recognised as valid in the State. [1996 s20(1)]

173.—(1) Subject to this Act and to regulations made under this Act, a payment shall be payable to a qualified parent (“one-parent family payment”). Entitlement to payment. [1996 s17(1)]

(2) A one-parent family payment payable to a qualified parent shall, subject to this Act, continue to be payable unless the qualified parent marries or remarries, and in such a case the one-parent family payment shall cease as and from the date of marriage or remarriage. [1996 s17(1)]

(3) Subject to this Act, a one-parent family payment shall not be payable to a qualified parent whose gross weekly earnings (including wages and profit from any form of self-employment) exceed €293. [1996 s17(1); 1999 s31(a)]

(4) Regulations may, subject to the conditions and in the circumstances and for the periods that may be prescribed, entitle to one-parent family payment a qualified parent who, having been in receipt of that payment for 52 consecutive weeks, ceases to be entitled to that payment by virtue of having earnings in excess of the amount specified in *subsection (3)*. [1996 s17(1); 2001 s21(1)]

Pt.3 S.173	[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.
[1996 s17(1)]	(5) Regulations under <i>subsection (4)</i> shall provide that one-parent family payment payable by virtue of those regulations shall be payable at a rate less than that specified in <i>Schedule 4</i> and the rate specified by the regulations may vary with the extent to which the person's earnings exceed the amount specified in <i>subsection (3)</i> .
[2004 (MP) s17(1) & Sch 1]	(6) A one-parent family payment shall not be payable to a qualified parent under this Chapter unless the qualified parent is habitually resident in the State at the date of the making of the application for that payment.
Rate of allowance and increases for qualified children. [1996 s17(1)]	174. —(1) The rate (in this section referred to as “the scheduled rate”) of one-parent family payment shall be the weekly rate set out in <i>column (2)</i> of <i>Part 1</i> of <i>Schedule 4</i> increased by the appropriate amount set out in <i>column (4)</i> of that Part in respect of each qualified child who normally resides with the beneficiary.
[1996 s17(1); 2001 s37(1)]	(2) (a) A one-parent family payment shall be payable— (i) where the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and (ii) subject to <i>paragraph (b)</i> , where the weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50. (b) Where the rate calculated under <i>paragraph (a)(ii)</i> at which, but for this paragraph, the one-parent family payment would be payable is less than €2.50, the payment shall not be payable.
[1996 s17(1)]	(3) The weekly rate of one-parent family payment shall be increased by the amount set out in <i>column (7)</i> of <i>Part 1</i> of <i>Schedule 4</i> where the beneficiary has attained the age of 80 years.
[2001 s15(1)(k)]	(4) The weekly rate of one-parent family payment shall be increased by the amount set out in <i>column (8)</i> of <i>Part 1</i> of <i>Schedule 4</i> where the beneficiary has attained pensionable age and is ordinarily resident on an island.
Disqualification. [1996 s17(1)]	175. —A qualified parent shall not, if and so long as that parent and any person are cohabiting as husband and wife, be entitled to and shall be disqualified for receiving payment of one-parent family payment.
Continuation of payment. [1996 s17(1)]	176. —In the case of a qualified parent to whom payment under <i>section 172(1)(e)</i> applies, one-parent family payment shall continue to be paid for 4 weeks after the release of that parent's spouse from a prison or place of detention.
Regulations. [1996 s17(1)]	177. —The Minister shall make regulations in relation to one-parent family payment and the regulations may, in particular and without prejudice to the generality of the foregoing, specify the circumstances in which, for the purposes of this Chapter— (a) a person is to be regarded as being a separated spouse,

(b) a person is to be regarded as being an unmarried person.

178.—(1) In this section—

Transitional
provisions —
relevant payments.

“*Act of 1993*” means the Social Welfare (Consolidation) Act 1993;

“*Act of 1996*” means the Social Welfare Act 1996;

[1996 s18]

“relevant payment” means—

(a) deserted wife’s benefit under Chapter 18 of Part II of the Act of 1993,

(b) deserted wife’s allowance under Chapter 7 of Part III of the Act of 1993, or

(c) prisoner’s wife’s allowance under Chapter 8 of Part III of the Act of 1993,

as the case may require.

(2) Notwithstanding the provisions of Part V (relating to one-parent family payment) of the Act of 1996, a woman who, immediately before the commencement of section 19 of that Act, is in receipt of a relevant payment, the said relevant payment shall be payable for the duration of the woman’s continuous entitlement to the relevant payment in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993. [1996 s18]

(3) Where, immediately before the commencement of section 19 (relating to repeals) of the Act of 1996, a woman whose claim for a relevant payment has not been finally determined, and who would, but for the commencement of the said section, have become entitled to the said relevant payment, the relevant payment shall be payable for the duration of the woman’s continuous entitlement to the relevant payment in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993. [1996 s18]

(4) Notwithstanding the provisions of Part V of the Act of 1996, where a woman has ceased or ceases to be entitled to benefit under Chapter 18 of Part II of the Act of 1993 by virtue of no longer having at least one qualified child residing with her, she shall, on reaching the age of 40 years, where but for the said Part V she would be entitled to the said benefit, again become and continue to be entitled to the said benefit, for the duration of her continuous entitlement thereto, in accordance with the provisions of the Act of 1993 and regulations made under the Act of 1993. [1996 s18; 1999 s23]

(5) In the case of a person to whom *subsection (2), (3) or (4)* applies and who is disqualified for receipt of a relevant payment by virtue of *section 249(1)(a) or (14)*, where but for that disqualification she would be entitled to the said relevant payment, she shall again become entitled to the said relevant payment at the expiration of the disqualification in any case where the period of disqualification does not exceed 12 months. [1999 s23]

(6) Notwithstanding the provisions of Part V of the Act of 1996, in the case of a woman who— [2000 s24]

(a) was in receipt of deserted wife’s allowance under Chapter 5 of Part III of the Social Welfare (Consolidation) Act 1981 and transferred from that scheme to the lone

parent's allowance scheme under Chapter 5A (inserted by section 12 of the Social Welfare Act 1990) of Part III of the said Act following the commencement of that Chapter in 1990, and

- (b) ceases or has ceased to be entitled to one-parent family payment under Chapter 9 of Part III of the Act of 1993 by virtue of no longer having at least one qualified child residing with her,

she shall, where but for Part V of the Act of 1996 she would be entitled to a relevant payment under *subsection (1)(b)*, become and continue to be entitled to the said payment, for the duration of her continuous entitlement thereto, in accordance with the Act of 1993 and regulations made under the Act of 1993.

CHAPTER 8

Carer's Allowance

Interpretation. **179.—(1)** Subject to this Act, in this Chapter—

[1993 s163(1)] “carer” means—

- (a) a person who resides with and provides full-time care and attention to a relevant person, or

[1999 s10(b)] (b) a person who, subject to the conditions and in the circumstances that may be prescribed, does not reside with but who provides full-time care and attention to a relevant person.

“prescribed relative” means a prescribed relative within the meaning of the Social Welfare (Prescribed Relative Allowance) Regulations 1989 (S.I. No. 361 of 1989);

“prescribed relative allowance” means an increase for a prescribed relative under section 50(11), 51(2)(a), 81(3), 86(3), 91(3), 95(2), 103(2), 162(1)(a) or 179(a) of the Social Welfare (Consolidation) Act 1981 or under regulations applying section 179(a) of that Act;

“relevant person” means a person (other than a person in receipt of an increase of disablement pension under *section 78* in respect of constant attendance) who has such a disability that he or she requires full-time care and attention, and who—

- (a) has attained the age of 16 years, or

[1999 s10(a); 2005 (SW&P) s26 & Sch 4] (b) is under the age of 16 years and is a person in respect of whom an allowance is paid for domiciliary care of children under section 61 of the Health Act 1970;

[2000 s17 & Sch E; 2005 (SW&P) s25 & Sch 3] “weekly means” means, subject to *Rule 1(1)* of *Part 3* of *Schedule 3*, the yearly means divided by 52.

[1997 s23(1); 1999 s13 & Sch C] (2) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person.

[1993 s163(2); 2005 (SW&P) s25 & Sch 3] (3) For the purposes of this Chapter, means shall be calculated in accordance with the Rules contained in *Part 3* of *Schedule 3*.

[1993 s163(3); 2000 s28(1)(b)] (4) For the purposes of *subsection (1)*, a relevant person shall be regarded as requiring full-time care and attention where—

- (a) the person has such a disability that he or she requires from another person—
 - (i) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or
 - (ii) continual supervision in order to avoid danger to himself or herself,
- (b) the person has such a disability that he or she is likely to require full-time care and attention for at least 12 consecutive months, and
- (c) the nature and extent of the person's disability has been certified in the prescribed manner by a medical practitioner.

180.—(1) Subject to this Act, an allowance (in this Act referred to as “carer’s allowance”) shall, in the circumstances and subject to the conditions that may be prescribed, be payable to a carer. Entitlement to allowance.
[1993 s164; 2004 (MP) s17 & Sch 1]

(2) A carer shall not be entitled to an allowance under this section unless he or she is habitually resident in the State at the date of the making of the application for the allowance. [2004 (MP) s17 & Sch 1]

181.—(1) Subject to this Act, the rate (in this Chapter referred to as “the scheduled rate”) of carer’s allowance shall be— Rate of allowance.
[1993 s165(1); 2001 s15(1)]

- (a) in the case of a person who is a carer of more than one relevant person, the weekly rate set out in *column (2)* at *reference 8(a)* in *Part 1* of *Schedule 4*, and
- (b) in any other case, the weekly rate set out in *column (2)* at *reference 8(b)* in *Part 1* of *Schedule 4*,

increased by—

- (i) the appropriate amount set out in *column (4)* of that Part opposite that reference in respect of each qualified child who normally resides with the beneficiary, and
- (ii) the amount set out in *column (8)* of that Part opposite that reference where the beneficiary has attained pensionable age and is ordinarily resident on an island.

- (2) (a) A carer’s allowance shall be payable where— [1993 s165(2); 2001 s37(1)]
- (i) the weekly means of the claimant or beneficiary do not exceed €7.60, at the scheduled rate, and
 - (ii) subject to *paragraph (b)*, the weekly means exceed €7.60, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €7.60, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

- (b) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the carer's allowance would be payable is less than €2.50, the allowance shall not be payable.

[1993 s165(3)]

(3) Notwithstanding *subsection (2)*, where, immediately before 1 November 1990, a prescribed relative allowance was being paid to or in respect of a claimant for a carer's allowance, the carer's allowance shall be paid at a weekly rate corresponding to the rate of prescribed relative allowance specified in *column (5) of Part 1 of Schedule 4*, unless the weekly rate of carer's allowance as calculated in accordance with *subsection (2)* payable to that claimant is greater than that specified rate, in which case the greater amount shall be paid.

[1993 s165(4)]

(4) Any increase in carer's allowance payable under *subsection (1)* in respect of a qualified child who normally resides with a beneficiary and with the spouse of a beneficiary shall be payable at one-half of the appropriate amount.

Payment of allowance.

182.—Notwithstanding this Chapter—

[1993 s166; 2005 (SW&P) s14(b)]

- (a) only one carer's allowance shall be payable to a carer, and only one carer's allowance shall be payable in any week in respect of the full-time care and attention being provided to a relevant person, and
- (b) carer's allowance shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where a carer's benefit under *Part 2* is being paid to any person in respect of the full-time care and attention being provided to the same relevant person.

Prescribed relative allowance.

[1993 s167(1); 1994 s32 & Sch F]

183.—(1) A prescribed relative allowance which, by virtue of the Social Welfare (Consolidation) Act 1981, and regulations made under or applying that Act, is payable immediately before the commencement of this Act shall, subject to *section 184*, continue to be paid at the rate set out in *column (5) of Part 1 of Schedule 2* or *column (5) of Part 1 of Schedule 4*, as appropriate, for as long as—

- (a) the beneficiary remains so incapacitated as to require full-time care and attention,
- (b) a prescribed relative of the beneficiary is residing with the beneficiary for the purpose of providing that care and attention, and
- (c) the conditions contained in the Social Welfare (Prescribed Relative Allowance) Regulations 1989 (S.I. No. 361 of 1989) continue to be fulfilled.

[1993 s167(2)]

(2) The Social Welfare (Prescribed Relative Allowance) Regulations 1989 (S.I. No. 361 of 1989) shall continue to have effect for the purposes of this section.

184.—(1) A prescribed relative allowance shall cease to be paid to a relevant person or prescribed relative, as the case may be, where the prescribed relative becomes entitled to and receives a carer’s allowance.

Entitlement to prescribed relative allowance.

[1993 s168(1); 1999 s13 & Sch C]

(2) Notwithstanding anything contained in this Act, a prescribed relative allowance shall not be paid where a claim for that allowance is made on or after 1 November 1990.

[1993 s168(2)]

185.—(1) A relevant person in respect of whose full-time care and attention a carer is entitled to or in receipt of carer’s allowance shall attend for or submit to such medical or other examination as may be required in accordance with regulations.

Medical examination.

[2000 s11(1)(c)]

(2) Regulations under *subsection (1)* may also provide for disqualifying a person for receiving carer’s allowance where the relevant person in respect of whose full-time care and attention the allowance is payable fails without good cause to attend for or submit to such medical or other examination as may be required in accordance with those regulations.

[2000 s11(1)(c)]

186.—(1) The Minister shall make regulations for the purpose of giving effect to this Chapter.

Regulations.

[1993 s169(1)]

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*—

[1993 s169(2); 2005 (SW&P) s25 & Sch 3]

(a) provide for amounts paid in respect of prescribed relative allowance on or after 1 November 1990 to be treated as payment on account of carer’s allowance,

(b) provide for—

(i) entitling to carer’s allowance the class or classes of person that may be prescribed who would be entitled to that allowance but for the fact that the conditions as to means as calculated in accordance with the Rules contained in *Part 3 of Schedule 3* are not satisfied, or

(ii) entitling to carer’s allowance at a rate higher than that calculated in accordance with *section 181(2)* the class or classes of person that may be prescribed, and the rate of allowance so payable may vary in accordance with the claimant’s means.

CHAPTER 9

Supplementary Welfare Allowance

187.—In this Chapter—

Interpretation.

“Act of 1939” means the Public Assistance Act 1939;

[1993 s170; 2003 (MP) s5(1)(b)]

“qualified adult” means—

(a) the spouse of the beneficiary who is being wholly or mainly maintained by him or her, or

- (b) a person over the age of 16 years being wholly or mainly maintained by the beneficiary and having the care of one or more than one qualified child who normally resides with the beneficiary where the beneficiary is—
- (i) a single person,
 - (ii) a widow,
 - (iii) a widower, or
 - (iv) a married person who is not living with and is neither wholly nor mainly maintaining, nor being wholly or mainly maintained by, the married person's spouse;

“home assistance” means home assistance within the meaning of the Act of 1939;

“public assistance authority” means a former public assistance authority referred to in section 8 of the Act of 1939 as extended by section 7 of the Health Authorities Act 1960 and section 84 of the Health Act 1970;

“supplementary welfare allowance” means an allowance in cash or in kind granted under this Chapter.

Definition of qualified child.

[2003 (MP) s5(1)(c);
2005 (SW&P) s26 &
Sch 4]

188.—(1) In this Chapter “qualified child” means, in relation to a beneficiary, any child, not being a qualified adult, who is dependent on that beneficiary for support and—

- (a) in the case of a beneficiary (other than a beneficiary referred to in *paragraph (b)*), is under the age of 18 years or is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*, or
- (b) in the case of a beneficiary who has been in receipt of supplementary welfare allowance for not less than 26 weeks or, subject to the conditions and in the circumstances that may be prescribed, has been entitled to or has been in receipt of supplementary welfare allowance and a relevant payment for not less than 156 days—
 - (i) is under the age of 18 years, or
 - (ii) is of or over the age of 18 years and under the age of 22 years and is receiving full-time education, the circumstances of which shall be specified in regulations, or
 - (iii) is of or over the age of 18 years and is regarded as attending a course of study referred to in *section 148(3)(a)*.

[2003 (MP)
s5(1)(c)]

- (2) (a) Subject to *paragraph (b)* and notwithstanding *subsection (1)(a)*, a person who attains the age of 18 years while attending a full-time day course of study, instruction or training at an institution of education, shall continue to be regarded as a qualified child for the purposes of *subsection (1)(a)* until the earlier of the next following 30

June or until he or she completes the full-time day course.

- (b) For the purposes of *paragraph (a)*, the Minister may prescribe the conditions subject to which a person shall be regarded as attending a full-time day course of study, instruction or training at an institution of education.
- (c) In this subsection “institution of education” has the meaning given to it by *section 148(2)*.

189.—Subject to this Act, every person in the State whose means are insufficient to meet his or her needs and the needs of any qualified adult or qualified child of the person shall be entitled to supplementary welfare allowance.

Entitlement to supplementary welfare allowance.

[1993 s171; 2005 (SW&P) s26 & Sch 4]

190.—(1) A person shall not be entitled to receive supplementary welfare allowance while attending a course of study within the meaning of *section 148*, other than in the circumstances and subject to the conditions that may be prescribed.

Exclusion of persons receiving full-time education.

[1993 s172(1); 1994 s24]

(2) *Subsection (1)* is without prejudice to the entitlement of any person to receive supplementary welfare allowance in respect of a person referred to in that subsection who is a qualified adult or qualified child.

[1993 s172(2); 2005 (SW&P) s26 & Sch 4]

(3) Notwithstanding *subsection (1)*, supplementary welfare allowance may, in a case in which there are exceptional circumstances, be granted to a person who would be entitled to receive supplementary welfare allowance but for that subsection.

[1993 s172(3)]

191.—(1) Subject to *subsections (2) and (3)*, a person shall not, other than in the circumstances and subject to the conditions that may be prescribed, be entitled to supplementary welfare allowance in relation to any period during which he or she is engaged in remunerative full-time work.

Exclusion of persons in full-time employment.

[1993 s173(1); 1994 s25]

(2) The Minister may by regulations provide for the postponement of the operation of *subsection (1)* in respect of any class of persons becoming engaged in remunerative full-time work until such period after the beginning of the engagement as may be specified in the regulations.

[1993 s173(2)]

(3) *Subsection (1)* shall not apply in the case of any person engaged in remunerative full-time work where the earning power of the person is, by reason of any physical or mental disability, substantially reduced in comparison with the earning power of other persons engaged in similar work.

[1993 s173(3)]

Exclusion of persons not habitually resident in the State.

[2004 (MP) s17 & Sch 1]

192.—A person shall not be entitled to an allowance (other than an allowance under *sections 201 and 202*) under this Chapter unless he or she is habitually resident in the State at the date of the making of the application for the allowance.

Persons affected by trade disputes.

[1993 s174(1); 2005 (SW&P) s26 & Sch 4]

193.—(1) In any case where, by reason of a stoppage of work due to a trade dispute at his or her place of employment, a person is without employment for any period during which the stoppage continues, and the person has not, during that stoppage, become bona fide employed elsewhere in the occupation which he or she usually follows, or has not become regularly engaged in some other occupation, the person's needs for that period shall be disregarded for the purpose of ascertaining his or her entitlement to supplementary welfare allowance except in so far as those needs include the need to provide for a qualified adult or any qualified children.

[1993 s174(2)]

(2) *Subsection (1)* shall not apply to a person who is not participating in or directly interested in the trade dispute which caused the stoppage of work.

[1993 s174(3)]

(3) In this section “place of employment”, in relation to any person, means the factory, workshop, farm or other premises or place at which he or she was employed, but, where separate branches of work which are commonly carried on as separate businesses in separate premises or at separate places are in any case carried on in separate departments on the same premises or at the same place, each of those departments, for the purposes of this section, is deemed to be a separate factory or workshop or farm or separate premises or a separate place, as the case may be.

Administration.

[1993 s175(1); 2005 (SW&P) s23 & Sch 1]

194.—(1) Subject to the general direction and control of the Minister, the Executive, in respect of its functional areas, shall be responsible for the administration of functions performable under this Chapter and the functions relating to supplementary welfare allowance other than—

- (a) functions relating to claims for supplementary welfare allowance decided by a deciding officer, and
- (b) making the categories of payment that may be prescribed in the circumstances and conditions that may be prescribed.

[1996 s36; 2005 (SW&P) s23 & Sch 1]

(2) Any categories of payment prescribed under *subsection (1)* shall be made by the Minister and regulations made under that subsection may apply to the whole State or to a functional area of the Executive or to a part of a functional area of the Executive and may relate to supplementary welfare allowance generally or to supplementary welfare allowance payable by virtue of specific provisions in this Chapter.

[1993 s175(2); 2005 (SW&P) s23 & Sch 1]

(3) Subject to *subsection (1)*, the Executive shall grant to every person in its functional areas who is eligible therefor the supplementary welfare allowance determined, in accordance with this Chapter, to be due to that person.

195.—The Executive or deciding officer may, subject to regulations made by the Minister, determine or decide that a person shall not be entitled to supplementary welfare allowance unless the person—

Conditions for grant of supplementary welfare allowance.

[1993 s176; 2005 (SW&P) s23 & Sch 1]

- (a) is registered for employment in the manner that the Minister may prescribe,
- (b) satisfies the conditions set out in *section 141(1)(b)* and (4), and
- (c) makes application for any statutory or other benefits or assistance to which the person may be entitled including any benefits or assistance from countries other than the State.

196.—(1) Subject to *section 341(7)* the amount of supplementary welfare allowance to which a person is entitled shall be the amount by which the person's means fall short of his or her needs, and for the purpose of ascertaining that amount—

Calculation of supplementary welfare allowance.

[1993 s177(1); 2005 (SW&P) s21(a), 25, 26 & Sch 3, 4]

- (a) the weekly needs of a person shall, subject to any payment under *section 198*, be taken to be—
 - (i) in the case of a person who has no means, the amount calculated in accordance with *section 197*, or
 - (ii) in the case of a person who has means, the amount calculated in accordance with *section 197* which would be appropriate in the person's case if he or she had no means, reduced by €1 per week for every €1 of his or her weekly means,

and

- (b) subject to *paragraph (c)*, the weekly means of any person for the purpose of ascertaining his or her entitlement to supplementary welfare allowance shall be calculated in accordance with the Rules contained in *Part 4 of Schedule 3*.
- (c) The amount calculated in accordance with *paragraph (b)* shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

(2) In calculating the amount of supplementary welfare allowance payable to any person, the following apply:

[1993 s177(2)]

- (a) where—
 - (i) a husband and wife, or
 - (ii) a man and woman who are not married to each other but are cohabiting as husband and wife,

are members of the same household, their needs and means shall be aggregated and shall be regarded as the needs and means of the claimant;

- (b) in the case of a person with a qualified child his or her needs shall be taken to include the needs of that qualified child;
- (c) where the needs of any person are taken into account in determining the entitlement of any other person to supplementary welfare allowance, only that other person shall be entitled to an allowance.

Weekly amounts of supplementary welfare allowance for persons of no means.

197.—In the case of a person who has no means as determined by this Chapter and subject to any payment under *section 198*, the weekly amount of supplementary welfare allowance payable shall be as set out in *column (2)* of *Part 1* of *Schedule 4*, increased by—

[1993 s178(1); 2005 (SW&P) s26 & Sch 4]

- (a) the amount set out in *column (3)* of that Part for any period during which the beneficiary has a qualified adult, and
- (b) the appropriate amount set out in *column (4)* of that Part in respect of each qualified child.

Weekly or monthly supplements.

198.—(1) Subject to this Chapter, in the case of a person whose means are insufficient to meet his or her needs, regulations may provide for a weekly or monthly payment to supplement that person's income.

[1993 s179(1); SI 381/1995]

(2) Regulations under *subsection (1)* may prescribe the class or classes of persons to whom and the conditions and circumstances under which a payment under *subsection (1)* may be made and the amount of such a payment (either generally or in relation to a particular class or classes of persons).

[1993 s179(2); SI 381/1995]

(3) Without prejudice to the generality of *subsection (1)* and subject to *subsection (4)*, regulations under *subsection (1)* may provide for the payment of a supplement towards the amount of rent payable by a person in respect of his or her residence.

[2003 (MP) s13]

(4) (a) A person shall not be entitled to a payment referred to in *subsection (3)* where—

[2003 (MP) s13; 2003 s12(1)]

- (i) the person is not lawfully in the State,
- (ii) the person has made an application to the Minister for Justice, Equality and Law Reform for a declaration under *section 8(1)(a)* or *(c)* of the *Refugee Act 1996*, other than a person—
 - (I) in respect of whom a declaration within the meaning of *section 17* of the *Refugee Act 1996* is in force,
 - (II) who is entitled under *section 18* of the *Refugee Act 1996* to enter and reside in the State,
 - (III) who is entitled under *section 24* of the *Refugee Act 1996* to enter and remain in the State, or
 - (IV) who has the permission of the Minister for Justice, Equality and Law Reform to remain in the State under the *Aliens Act 1935* or the *Immigration Act 2004*,

or

(iii) during any period that person, or his or her spouse, is engaged in remunerative full-time work.

(b) This subsection does not apply to persons who were in receipt of a payment referred to in *subsection (3)* before the coming into operation of this subsection.

(5) Without prejudice to the generality of *subsection (1)* and subject to *subsection (6)*, regulations under *subsection (1)* may provide for the payment of a supplement towards the amount of mortgage interest payable by a person in respect of his or her residence. [2003 s12(1)]

(6) A person shall not be entitled to a supplement referred to in *subsection (5)*, during any period, where that person or his or her spouse, is engaged in remunerative full-time work. [2003 s12(1)]

199.—(1) For the purposes of this section—

Disqualifications.

“Act of 1997” means the Housing (Miscellaneous Provisions) Act 1997; [Housing (MP) Act 1997 s16]

“mortgage interest” means the proportion of any amount payable by a person to a mortgage lender as is for the time being attributable to interest under an agreement entered into by the person with the mortgage lender for the purpose of defraying money employed to purchase, repair or improve that person’s dwelling or to pay off another loan used for that purpose;

“mortgage lender” has the meaning given to it by section 2(1) of the Consumer Credit Act 1995;

“rent” includes any periodic payment in the nature of rent made in return for a special possession of a dwelling or for the use, occupation or enjoyment of a dwelling.

(2) This section applies to a person who—

[Housing (MP) Act 1997 s16]

(a) has been required to deliver up possession of a dwelling provided by a housing authority or a body approved of for the purposes of section 6 of the Housing (Miscellaneous Provisions) Act 1992 and the reasons for that requirement include anti-social behaviour or the interests of good estate management, or

(b) is a person to whom a letting has been refused or deferred under section 14 of the Act of 1997, or

(c) is a respondent to an excluding order or an interim excluding order made under section 3 or 4 of the Act of 1997, or

(d) is a person who has been directed to leave a house under section 20 of the Act of 1997.

(3) The Executive may determine that, notwithstanding anything contained in any enactment, a person to whom this section applies shall not be entitled to a payment to supplement the person’s income in respect of rent or mortgage interest, or may terminate or suspend the payment. [Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

[Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

(4) Where a person to whom this section applies resides with another person who is in receipt of, or would but for this section be entitled to a supplement in respect of rent or mortgage interest, the Executive may, notwithstanding anything contained in any enactment, determine that the amount of the supplement payable shall be reduced by the amount that, in the opinion of the Executive, is reasonably attributable to the first mentioned person.

[Housing (MP) Act 1997 s16; 2005 (SW&P) s23 & Sch 1]

(5) In making a determination under *subsection (3)* or *(4)*, the Executive shall have regard to any information provided by a housing authority or a specified person referred to in section 15 of the Act of 1997, in relation to a person to whom this section applies.

Allowances in kind.

[1993 s180(1); 2005 (SW&P) s23 & Sch 1]

200.—(1) Whenever it appears to the Executive or deciding officer that by reason of exceptional circumstances the needs of a person can best be met by the provision of goods or services instead of the whole or part of any payment to which he or she would otherwise be entitled under this Chapter, the Executive or deciding officer may determine or decide that the goods or services be provided for the person under arrangements made by the Executive.

[1993 s180(2); 2005 (SW&P) s23 & Sch 1]

(2) In making a determination under this section to meet sudden and urgent need, the Executive or deciding officer may dispense with inquiry into means or other circumstances and with compliance with any regulations made under this Chapter.

[1993 s180(3); 2005 (SW&P) s23 & Sch 1]

(3) In relation to any goods or services provided by the Executive or deciding officer under *subsection (1)*, references in this Chapter to the amount of supplementary welfare allowance are deemed to be references to the value of the goods or services so provided.

Power to make single payment for exceptional need.

[1993 s181; 2005 (SW&P) s23 & Sch 1]

201.—The Executive or deciding officer may, in any case where the Executive or deciding officer considers it reasonable, having regard to all the circumstances of the case, so to do, determine or decide that supplementary welfare allowance shall be paid to a person by way of a single payment to meet an exceptional need.

Grant of supplementary welfare allowance in cases of urgency.

[1993 s182(1); 2005 (SW&P) s23, 25 & Sch 1, 3]

202.—(1) Nothing in *section 190, 191, 193* or *198* shall prevent the payment of supplementary welfare allowance in an urgent case and, in determining or deciding whether an allowance is payable by virtue of this section and the amount or nature of the allowance, the Executive or deciding officer shall not be bound by anything contained in *sections 195* to *198* and *Part 4* of *Schedule 3* or in any regulations made under this Chapter which appears to the Executive or deciding officer inappropriate in the circumstances of the case.

[1993 s182(2); 2005 (SW&P) s23 & Sch 1]

(2) Where under *subsection (1)* supplementary welfare allowance is paid to a person who is engaged in remunerative full-time work, the Executive or deciding officer may, where the Executive or deciding officer is satisfied that in all the circumstances of the case it would be equitable so to do, determine or decide that the whole or part of the allowance so paid shall be recoverable from the person to whom it is paid.

203.—Where—

- (a) in respect of any period the Executive or deciding officer has granted supplementary welfare allowance to or in respect of a person and infectious diseases maintenance allowance, including any increase thereof, subsequently becomes payable to or in respect of that person in respect of the period (or part of that period) for which supplementary welfare allowance was paid, and
- (b) the supplementary welfare allowance is in excess of the amount which would have been granted to or in respect of the person if the infectious diseases maintenance allowance, including any increase thereof, had been paid during that period,

Supplementary welfare allowance granted to persons in receipt of certain Health Service Executive payments.

[1993 s183; 2005 (SW&P) s23 & Sch 1]

the excess supplementary welfare allowance shall be treated as payment on account of that allowance.

204.—Where—

- (a) in respect of any period the Executive or deciding officer has granted supplementary welfare allowance to or in respect of a person who, though entitled to any other benefit, pension, assistance, allowance or supplement under this Act (in this section referred to as “relevant payment”), is not in receipt of a relevant payment, and
- (b) the supplementary welfare allowance is in excess of the amount which would have been granted to that person if he or she had been in receipt of a relevant payment, and
- (c) the Executive or deciding officer has certified to the Minister the amount (in this section referred to as “the excess”) so paid in excess in respect of that period by the Executive,

Recoupment of supplementary welfare allowance.

[1993 s184; 2005 (SW&P) s23 & Sch 1]

the Minister may reduce any such relevant payment which is or may become payable to the person during the relevant continuous period of entitlement to that relevant payment by the amount of the excess and the amount shall be treated as having been paid on account of the relevant payment.

205.—Where—

- (a) in respect of any period the Executive or deciding officer has granted supplementary welfare allowance to or in respect of a person who, though entitled under the legislation of a Member State (other than the State) to a social security payment (in this section referred to as “the relevant payment”), is not in receipt of such payment, and
- (b) the supplementary welfare allowance is in excess of the amount which would have been granted to that person if he or she had been in receipt of the relevant payment, and
- (c) the Executive or deciding officer has certified to the competent institution of the relevant Member State the amount of supplementary welfare allowance in excess of which the person would have been entitled (in this

Recoupment of supplementary welfare allowance (continued).

[1995 s21; 2005 (SW&P) s23 & Sch 1]

section referred to as “the excess”) in respect of that period by the Executive,

the Executive or deciding officer may request that competent institution to deduct the amount of the excess from the relevant payment.

Arrangements for burials.

206.—(1) The Executive may provide for the burial of any of the following persons—

[1993 s185(1); 2005 (SW&P) s23 & Sch 1]

(a) a person who died within any of its functional areas and in respect of whose burial suitable arrangements are not otherwise being made,

(b) a person who has been drowned and cast ashore within any of its functional areas or who has otherwise perished and been found dead within any of those areas and (in either case) whose body has not been claimed for burial.

[1993 s185(2); 2005 (SW&P) s23 & Sch 1]

(2) The Executive may, in any case in which it thinks proper, bring into and bury in any of its functional areas the body of a person eligible for supplementary welfare allowance who has died outside that functional area.

[1993 s185(3); 2005 (SW&P) s23 & Sch 1]

(3) The Executive may defray all expenses necessarily incurred in the burial under this section of a person or in the bringing of the body of a person into any of its functional areas for burial.

[1993 s185(4); 2005 (SW&P) s23 & Sch 1]

(4) Where the Executive incurs under this section expenses in relation to the body of a deceased person, it may obtain repayment of those expenses from the estate of the deceased person or from any person who was liable to maintain the deceased person immediately before his or her death.

Financing of Health Service Executive expenditure on supplementary welfare allowance.

207.—The Minister shall, out of moneys provided by the Oireachtas, make grants to the Executive to defray the expenditure on supplementary welfare allowance and costs of administration of that allowance.

[1993 s187(8); 2005 (SW&P) s23 & Sch 1]

Transfer of certain property.

208.—(1) All property transferred by section 22 of the Social Welfare (Supplementary Welfare Allowances) Act 1975 to a health board and which immediately before 1 July 1977 was standing in the book of any bank or was registered in the books of any bank, corporation or company in the name of a public assistance authority shall, on the request of the Executive, be transferred in the books by the bank, corporation or company into the name of the Executive.

[1993 s189(1); 2005 (SW&P) s23 & Sch 1]

[1993 s189(2); 2005 (SW&P) s23 & Sch 1]

(2) Every chose-in-action transferred by section 22 of the Social Welfare (Supplementary Welfare Allowances) Act 1975 to a health board may be sued on, recovered or enforced by the Executive in its own name and it shall not be necessary for the Executive to give notice to the person bound by the chose-in-action of the transfer effected by that section.

[1993 s189(3); 2005 (SW&P) s23 & Sch 1]

(3) Every bond, guarantee or other security of a continuing character made or given by a public assistance authority in pursuance of its functions under the Act of 1939 to another person, or by any person to a public assistance authority in connection with those functions, which was in force immediately before 1 July 1977, and every

contract or agreement in writing in connection with those functions made between a public assistance authority and another person which was not fully executed and completed before that date shall be read and have effect as if the name of the Executive were substituted therein for the name of the public assistance authority, and the security, contract or agreement shall be enforceable by or against the Executive accordingly.

CHAPTER 10

Disability Allowance

209.—(1) In this Chapter—

Interpretation.

“institution” means a hospital, convalescent home or home for people suffering from physical or mental disability or ancillary accommodation, nursing home for the care and maintenance of dependent elderly people and any other similar establishment providing residence, maintenance or care where the cost of a person’s maintenance in that institution is being met in whole or in part by or on behalf of the Executive;

[1996 s13; 2005 (SW&P) s25 & Sch 3]

“weekly means” means, subject to *Rule 1(1)* of *Part 2* of *Schedule 3*, the yearly means divided by 52 and the amount so calculated shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1.

(2) In this Chapter, references to means shall be read as references to means as calculated in accordance with the Rules contained in *Part 2* of *Schedule 3*.

[1996 s13; 2005 (SW&P) s25 & Sch 3]

210.—(1) Subject to this Act, an allowance (“disability allowance”) shall be payable to a person—

Entitlement to allowance.

(a) who has attained the age of 16 years but has not attained pensionable age,

[1996 s13; 2005 (SW&P) s26 & Sch 4]

(b) who is by reason of a specified disability substantially restricted in undertaking employment (in this Chapter referred to as “suitable employment”) of a kind which, if the person was not suffering from that disability, would be suited to that person’s age, experience and qualifications, whether or not the person is availing of a service for the training of disabled persons under section 68 of the Health Act 1970, and

(c) whose weekly means, subject to *subsection (2)*, do not exceed the amount of disability allowance (including any increases of that allowance) which would be payable to the person under this Chapter if that person had no means.

(2) Where the spouse of a claimant for disability allowance is not the claimant’s qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means.

[1996 s13; 1997 s28(3)]

(3) Subject to *subsections (4), (5) and (6)*, a person shall not be entitled to receive disability allowance for any period during which that person is resident in an institution.

[1996 s13; 2005 (SW&P) s8(1)]

[1997 s22; 2000
s21(1)]

(4) Subject to this Chapter, regulations may, subject to the conditions and in the circumstances that may be prescribed, provide for entitling to disability allowance a person who would be entitled to that allowance but for the fact that he or she is resident in an institution, where the person is temporarily resident elsewhere for—

- (a) a period of not less than 2 days a week, or
- (b) any other period that may be prescribed.

[1999 s20]

(5) Notwithstanding *subsections (3) and (4)*, where a person who, on or after 1 August 1999, being a beneficiary of disability allowance, is subsequently admitted to an institution, that person shall, if at the time of admittance to the institution, he or she would otherwise be entitled to receive disability allowance, continue to be so entitled.

[2005 (SW&P) s8]

(6) Subject to *subsection (7)*, a person who would be entitled to disability allowance but for *subsection (3)* shall be entitled to a weekly payment of €35 (in this Chapter referred to as the “disability allowance personal expenses rate”).

[2005 (SW&P) s8]

(7) A payment under *subsection (6)* shall be payable—

- (a) at the disability allowance personal expenses rate where the rate of disability allowance, calculated in accordance with *section 211*, that would be payable but for *subsection (3)*, is greater than or equal to the disability allowance personal expenses rate, or
- (b) at a rate equivalent to that rate of disability allowance, calculated in accordance with *section 211*, that would be payable but for *subsection (3)*, where that rate is less than the disability allowance personal expenses rate.

[1996 s13; 2005
(SW&P) s26 & Sch
4]

(8) The conditions under which a person shall be regarded for the purposes of this section as being substantially restricted in undertaking suitable employment by reason of a specified disability shall be specified by regulations.

[2004 (MP) s17 &
Sch 1]

(9) A person shall not be entitled to disability allowance under this section unless he or she is habitually resident in the State at the date of the making of the application for that allowance.

Rate of allowance
(including increases
for qualified adult
and qualified
children).

[1996 s13]

211.—(1) The rate (in this Chapter referred to as “the scheduled rate”) of disability allowance shall be the weekly rate set out in *column (2) of Part 1 of Schedule 4* increased by—

- (a) the amount set out in *column (3)* of that Part for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that, except where regulations otherwise provide, the claimant or beneficiary shall not be entitled to an increase under this paragraph in respect of more than one person,
- (b) the appropriate amount set out in *column (4)* of that Part in respect of each qualified child who normally resides with the claimant or beneficiary,
- (c) the amount set out in *column (6)* of that Part where the claimant or beneficiary is living alone, and

(d) the amount set out in *column (8) of Part 1 of Schedule 4* [2003 (MP) s6(1)(b)] where the claimant or beneficiary is ordinarily resident on an island.

(2) (a) Disability allowance shall be payable— [1996 s13; 2001 s37(1)]

(i) where the weekly means of the claimant or beneficiary do not exceed €2.50, at the scheduled rate, and

(ii) subject to *paragraph (b)*, where the weekly means exceed €2.50, at the scheduled rate reduced by €2.50 for each amount (if any) of €2.50 by which those weekly means exceed €2.50, any fraction of €2.50 in those weekly means being treated for this purpose as €2.50.

(b) Where the rate calculated under *paragraph (a)(ii)* at which, but for this paragraph, the allowance would be payable is less than €2.50, the allowance shall not be payable.

(3) Any increase of disability allowance payable under *subsection (1)(b)* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the claimant or beneficiary is not a qualified adult and *subsection (1)(b)* shall be read and have effect accordingly. [1996 s13; 1997 s28(4) & Sch F]

212.—Regulations may provide for disqualifying a person for receiving disability allowance where that person fails without good cause to attend for or to submit himself or herself to such medical or other examination as may be required in accordance with the regulations, or to observe any prescribed rules of behaviour. [1996 s13] Disqualification.

CHAPTER 11

Farm Assist

213.—(1) In this Chapter and in *Schedule 3*— Interpretation.

“farming” means farming farm land including commonage, which— [1999 s15; 2005 (SW&P) s25 & Sch 3]

(a) is owned, and used for the purposes of husbandry,

(b) is leased, and used for the purposes of husbandry, or

(c) does not form part of a larger holding and is used for the purposes of husbandry,

by the claimant;

“farmer” means a person engaged in farming;

“husbandry” means the working of the land with the object of extracting the traditional produce of the land;

“weekly means” means, subject to *Rule 1(1) of Part 2 of Schedule 3*, the yearly means divided by 52 and the amount so calculated shall be rounded up to the nearest €1 where it is a multiple of 50 cent but not also a multiple of €1 and shall be rounded to the nearest €1 where it is not a multiple of 50 cent or €1. [2000 s17 & Sch E]

[1999 s15; 2005 (SW&P) s25 & Sch 3] (2) For the purposes of this Chapter, means shall be calculated in accordance with the Rules contained in *Part 2 of Schedule 3*.

Entitlement to allowance. **214.**—(1) Subject to this Act and to regulations made under this Act, an allowance (in this Act referred to as “farm assist”) shall be payable to a farmer where—

[1999 s15]

(a) he or she has attained the age of 18 years and is under pensionable age, and

(b) his or her weekly means, subject to *subsection (2)*, do not exceed the amount of farm assist (including any increases of farm assist) that would be payable to the farmer under this Chapter if he or she had no means.

[1999 s15] (2) Where the spouse of a claimant for farm assist is not the claimant’s qualified adult, or is a spouse in respect of whom an increase is payable by virtue of regulations made under *section 297*, the means of the claimant shall be taken to be one-half the means.

Rate of allowance (including increases for qualified adult and qualified children). **215.**—(1) Subject to this Chapter, the rate (in this Chapter referred to as “the scheduled rate”) of farm assist shall be the weekly rate set out in *column (2)* at *reference 11* in *Part 1 of Schedule 4*, increased by—

[1999 s15]

(a) the amount set out in *column (3)* of that Part opposite that reference for any period during which the claimant or beneficiary has a qualified adult, subject to the restriction that, except where regulations otherwise provide, the claimant or beneficiary shall not be entitled for the same period to an increase of the allowance under this subparagraph in respect of more than one person, and

(b) the appropriate rate set out in *column (4)* of that Part opposite that reference in respect of each qualified child who normally resides with the claimant or beneficiary.

[1999 s15; 2001 s37(3)] (2) Farm assist shall be payable—

(a) where the weekly means of the claimant or beneficiary are less than €1, at the scheduled rate,

(b) where the weekly means are equal to €1, at the scheduled rate reduced by €1, and

(c) where the weekly means exceed €1, at the scheduled rate, reduced by €1 for each amount (if any) of €1 by which those weekly means exceed €1 but, where the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no farm assist shall be payable.

Amount of payment in respect of qualified child in certain cases. **216.**—Any increase of farm assist payable under *section 215* in respect of a qualified child who normally resides with the claimant or beneficiary and with the spouse of the claimant or beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse of the claimant or beneficiary is not a qualified adult, and *section 215* shall be read and have effect accordingly.

[1999 s15]

217.—(1) Where one of a couple is entitled to disability benefit, unemployment benefit, injury benefit, disablement pension, old age (contributory) pension, old age (non-contributory) pension, retirement pension or invalidity pension and the other is entitled to farm assist, the total of the amount payable to them by way of that benefit or pension and farm assist (in this subsection referred to as “the relevant amount”) shall not exceed the total amount of benefit or pension, as the case may be, (including any increases thereof, where appropriate), or the total amount of farm assist (including any increases thereof, where appropriate), whichever is the greater (in this subsection referred to as “the greater amount”) that would be payable if only one of the couple were in receipt of benefit, pension or farm assist, as the case may be, and, if the relevant amount would but for this subsection exceed the greater amount, the amount of farm assist payable to the spouse who is entitled to such farm assist shall be reduced by the amount of the excess.

Total amount payable to a couple.
[1999 s15]

(2) Where one of a couple is entitled to unemployment assistance, pre-retirement allowance or farm assist and the other is entitled to farm assist, the total amount payable to them under this Act shall not exceed the amount which would be payable if only one of them was entitled to be paid unemployment assistance, pre-retirement allowance or farm assist, as the case may be, (including any increases thereof, where appropriate), and each of them shall be entitled to be paid one-half of the amount which would be payable to him or her if only one of the couple were in receipt of the assistance or allowance.

[1999 s15; 2001 s16(1)(b)]

(3) In this section “couple” means a married couple who are living together or a man and woman who are not married to each other but are cohabiting as husband and wife.

[1999 s15]

218.—(1) A farmer shall be disqualified for receiving farm assist while he or she is—

Disqualifications.

[1999 s15; 2005 (SW&P) s13(a)]

- (a) employed during any week under a scheme administered by An Foras Aiseanna Saothair and known as Community Employment,
- (b) employed during any week under a scheme administered under the aegis of the Minister for Community, Rural and Gaeltacht Affairs and known as the Rural Social Scheme,
- (c) participating in a scheme administered by the Minister and known as Back To Work Allowance,
- (d) participating in a scheme administered by the Minister and known as Part-Time Job Incentive, or
- (e) participating in a scheme administered by the Minister and known as Area Enterprise Allowance.

(2) A farmer shall not be entitled to receive farm assist while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that may be prescribed.

[1999 s15]

[1999 s15] (3) In *subsections (2) and (4)* “academic year”, “a course of study” and “institution of education” have the meanings given by *section 148(2)*.

[1999 s15] (4) In this section, a farmer shall be regarded, subject to regulations made under *subsection (2)*, as attending a course of study—

(a) for 3 months immediately following the completion or the leaving by that person of second level education or the completion of the Leaving Certificate Examination of the Department of Education and Science (whichever is the later),

(b) for the duration of an academic year, or

(c) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following academic year.

PART 4

CHILD BENEFIT

Qualified child. **219.**—(1) A child shall be a qualified child (in this Part referred to as “a qualified child”) for the purposes of child benefit where—

[1993 s192(1); 1995 s5(2)]

(a) he or she is under the age of 16 years, or

(b) having attained the age of 16 years he or she is under the age of 19 years and—

(i) is receiving full-time education, the circumstances of which shall be specified in regulations, or

(ii) is, by reason of physical or mental infirmity, incapable of self-support and likely to remain so incapable for a prolonged period,

and

(c) he or she is ordinarily resident in the State, and

(d) he or she is not detained in a reformatory or an industrial school and is not undergoing imprisonment or detention in legal custody.

[1993 s192(2); 1996 s5(5)]

(2) Notwithstanding *subsection (1)*, a child who resides with a qualified person and that person’s spouse while the qualified person or that person’s spouse—

(a) being a member of the Defence Forces or a civil servant in the civil service of the Government or the State, is in the service, outside the State, of the Government, the State or an international organisation,

(b) is a volunteer development worker, or

- (c) is an insured person employed outside the State in respect of whom employment contributions under *Part 2* are payable in accordance with regulations made under *section 31*,

shall be a qualified child for the purposes of this Part.

220.—(1) Subject to *subsection (3)*, a person with whom a qualified child normally resides shall be qualified for child benefit in respect of that child and is in this Part referred to as “a qualified person”. Qualified person.
[1993 s193(1); 2004 (MP) s17 & Sch 1]

(2) For the purpose of *subsection (1)*— [1993 s193(2)]

- (a) the Minister may make rules for determining with whom a qualified child shall be regarded as normally residing,
- (b) a qualified child shall not be regarded as normally residing with more than one person, and
- (c) where a qualified child is resident in an institution and contributions are made towards the cost of his or her maintenance in that institution, that child shall be regarded as normally residing with the person with whom in accordance with the rules made under *paragraph (a)* he or she would be determined to be normally residing if he or she were not resident in an institution but, where the person with whom the child would thus be regarded as normally residing has abandoned or deserted the child, the child shall be regarded as normally residing with the head of the household of which he or she would normally be a member if he or she were not resident in an institution.

(3) A qualified person, other than a person to whom *section 219(2)(a), (b) or (c)* applies, shall not be qualified for child benefit under this section unless he or she is habitually resident in the State at the date of the making of the application for child benefit. [2004 (MP) s17 & Sch 1]

221.—(1) Subject to this Act, a person who is qualified for child benefit shall, so long as he or she remains so qualified, be paid out of moneys provided by the Oireachtas a monthly benefit of the amount set out in *column (1)* of *Part 6 of Schedule 4* in respect of each of the first 2 qualified children and, in addition, the amount set out in *column (2)* of that Part in respect of each qualified child (if any) in excess of 2. Amounts of child benefit.
[1993 s194(1); 1994 s5(1)]

(2) Notwithstanding anything in this Part, the monthly benefit payable to a qualified person in respect of a qualified child whose birth was part of— [1993 s194(2); 1998 s6(2)]

- (a) a multiple birth of 2 children, of whom 2 remain qualified, shall be 150 per cent of the amount as set out in *Part 6 of Schedule 4*, or
- (b) a multiple birth of 3 or more children, of whom—
- (i) not less than 3 remain qualified, shall be 200 per cent of the amount as set out in *Part 6 of Schedule 4*,
- (ii) not less than 2 remain qualified, shall be 150 per cent of the amount as set out in *Part 6 of Schedule 4*, and

(iii) one remains qualified, shall be payable at the amount set out in *Part 6 of Schedule 4*.

[1993 s194(3)] (3) Subject to this Act, a person who is qualified for child benefit shall be paid a grant in accordance with *subsection (4)* in respect of 2 or more qualified children where the birth of each child was part of the same multiple birth.

[1993 s194(4); 2001 s37 & Sch F] (4) The amount of the grant payable in accordance with *subsection (3)* shall be €635.

[1993 s194(5)] (5) *Subsection (3)* applies in the case of any multiple birth occurring on or after 1 July 1993.

[1993 s194(6)] (6) A grant under *subsection (3)* shall become payable on the date of birth of the last-born of the qualified children of the multiple birth.

[1996 s5; 2001 s37 & Sch F] (7) Subject to this Act, a person who is qualified for child benefit shall be paid a grant of €635 in respect of a multiple birth of 2 or more qualified children, on the 4th and 12th anniversary of the birth of the last born of that multiple birth.

[1993 s194(7); 1998 s6(2)] (8) Payment of a grant under *subsection (3)* or (7) shall be in addition to any child benefit payable by way of a monthly benefit under this Part in respect of the children concerned.

Exclusion of child benefit for superannuation or pension purposes. **222.**—Income from child benefit shall not be reckoned for the purpose of any abatement provisions in any enactment relating to superannuation or pensions.

[1993 s195] Payments to persons absent from State. **223.**—Where a qualified person is for the time being absent from the State, an application on his or her behalf in respect of child benefit may be accepted from such person as the Minister thinks fit.

[1993 s196]

PART 5

RESPIRE CARE GRANT

Interpretation. **224.**—(1) In this Part—

[2005 (SW&P) s7(1)] “carer” means a person ordinarily resident in the State who has attained the age of 16 years and—

- (a) is in receipt of or entitled to carer’s benefit or carer’s allowance, or
- (b) is a prescribed relative within the meaning of *section 179* in respect of whom an allowance is payable under *section 183*, or
- (c) is providing full-time care and attention to a person who is in receipt of an increase of disablement pension under *section 78* in respect of the need for constant attendance, or
- (d) resides with and has provided, is providing or is likely to provide full-time care and attention for such periods and on such date as may be prescribed to a relevant person, or

- (e) subject to the conditions and in the circumstances that may be prescribed, does not reside with but has provided, is providing or is likely to provide full-time care and attention for such periods and on such date as may be prescribed to a relevant person;

“institution” means a hospital, convalescent home or home for people suffering from physical or mental disability or ancillary accommodation, nursing home for the care and maintenance of dependent elderly people or any other similar establishment providing residence, maintenance or care;

“relevant person” means a person who is ordinarily resident in the State and is so incapacitated that he or she requires full-time care and attention within the meaning of *subsection (2)*. [2005 (SW&P) s7(1)]

(2) For the purposes of *subsection (1)*, a relevant person shall be regarded as requiring full-time care and attention where— [2005 (SW&P) s7(1)]

- (a) the person is so incapacitated that he or she requires from another person—
- (i) continual supervision and frequent assistance throughout the day in connection with normal bodily functions, or
 - (ii) continual supervision in order to avoid danger to himself or herself,
- and
- (b) the nature and extent of the person’s incapacity has been certified in the prescribed manner by a medical practitioner.

(3) The Minister may make regulations specifying the circumstances and conditions under which a person is to be regarded as providing full-time care and attention to a relevant person. [2005 (SW&P) s7(1)]

225.—(1) Subject to *subsections (2) and (5)*, an annual grant (in this Act referred to as a “respite care grant”) in the amount of €1,000 shall be payable to a carer in respect of each relevant person in his or her care and only one such annual grant shall be payable in respect of a relevant person. [2005 (SW&P) s7(1)]

(2) Subject to *subsections (3) and (4)*, a grant shall not be payable to a carer where— [2005 (SW&P) s7(1)]

- (a) he or she engages in employment or self-employment, or
- (b) he or she is entitled to or in receipt of unemployment benefit or unemployment assistance, or
- (c) he or she is a person to whom article 58 of the Regulations of 1996 applies in respect of proven unemployment, or
- (d) he or she is entitled to or is in receipt of an allowance for domiciliary care of children under section 61 of the Health Act 1970 (other than where the carer is also in receipt of or entitled to carer’s benefit or carer’s allowance), or

(e) the relevant person is resident in an institution.

[2005 (SW&P)
s7(1)]

(3) The Minister may by regulations provide that a carer may engage in employment or self-employment subject to the limitations in relation to the hours or remuneration that may be prescribed and subject to the conditions and in the circumstances that may be prescribed.

[2005 (SW&P)
s7(1)]

(4) The Minister may by regulations provide for entitling to a respite care grant a carer who would be entitled to the grant but for the fact that the relevant person is temporarily resident in an institution or temporarily residing with another person.

[2005 (SW&P)
s7(1)]

(5) Regulations made under this section may provide for the date in each year on which a respite care grant shall become payable to a carer.

Medical
examination.

[2005 (SW&P)
s7(1)]

226.—(1) A relevant person in respect of whose full-time care and attention a carer is entitled to a respite care grant shall attend for or submit to any medical or other examination that may be required in accordance with regulations.

[2005 (SW&P)
s7(1)]

(2) Regulations under *subsection (1)* may provide for disqualifying a person from receiving a respite care grant where the relevant person, in respect of whose full-time care and attention the grant is payable, fails without good cause to attend for or to submit to any medical or other examination that may be required in accordance with those regulations.

PART 6

FAMILY INCOME SUPPLEMENT

Interpretation.

227.—In this Part—

[1993 s197; 2005
(SW&P) s26 & Sch
4]

“child”, in relation to a family, means a qualified child as defined in *section 2(3)* who normally resides with that family;

“family” means—

- (a) a person who is engaged in remunerative full-time employment as an employee,
- (b) where that person is living with or wholly or mainly maintaining his or her spouse, that spouse, and
- (c) a child or children;

“family income supplement” shall be read in accordance with *section 228*;

“spouse” includes—

- (a) a party to a marriage that has been dissolved, being a dissolution that is recognised as valid in the State, or
- (b) a man and woman who are not married to each other but are cohabiting as husband and wife;

“weekly family income” means, subject to regulations under *section 232*, the amount of income received in a week by a family, less—

- (a) any allowable contribution referred to in Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001),
- (b) any income tax payable under the Income Tax Acts as defined in section 1 of the Act of 1997 applicable to Schedule E,
- (c) any contributions payable under *section 13(2)(b)* or regulations under *section 14*,
- (d) any contributions payable under section 5 of the Health Contributions Act 1979,
- (e) any contributions payable under section 16 of the Youth Employment Agency Act 1981, or
- (f) any income of a person who in respect of that family is a child.

228.—Subject to this Act, an allowance (in this Act referred to as “family income supplement”) shall be payable out of moneys provided by the Oireachtas in respect of a family where the weekly family income is less than—

Entitlement to supplement.
[1993 s198; 2004 s4(1)]

- (a) in the case of a family which includes only 1 child, €446,
- (b) in the case of a family which includes 2 children, €472,
- (c) in the case of a family which includes 3 children, €497,
- (d) in the case of a family which includes 4 children, €522,
- (e) in the case of a family which includes 5 children, €554,
- (f) in the case of a family which includes 6 children, €580,
- (g) in the case of a family which includes 7 children, €601, or
- (h) in the case of a family which includes 8 or more children, €623.

229.—(1) Subject to this Part, the weekly rate of family income supplement shall be 60 per cent of the amount by which the weekly family income is less than the amount appropriate in the particular case under *section 228*.

Rate of supplement.
[1993 s199(1)]

(2) In calculating the weekly rate of family income supplement under *subsection (1)*, any fraction of €1 shall be treated as €1 and where the weekly rate so calculated is below a prescribed amount, the supplement shall be payable at the prescribed amount.

[1993 s199(2); 2001 s37 & Sch F]

230.—(1) Family income supplement shall be payable for a period of 52 weeks (or such other period as may be prescribed) beginning on the date on which it is receivable in accordance with regulations and, except where regulations otherwise provide, the weekly rate of family income supplement payable shall not be affected by any change of circumstances during that period.

Period of payment.
[1993 s200(1)]

[1993 s200(2)] (2) Where family income supplement is payable in respect of a particular family for any period, no person who was included in that family at the beginning of that period shall be regarded as a member of any other family during that period.

Person to whom supplement is payable.
[1993 s201] **231.**—Family income supplement shall be payable to the member of the family (other than a child) who is engaged in remunerative full-time employment as an employee or, where there are 2 members of the family so engaged, to the member whose weekly income as calculated for the purposes of family income supplement forms the greater part of the weekly family income as so calculated.

Regulations.
[1993 s202(1)] **232.**—(1) The Minister may make regulations for the purpose of giving effect to this Part.

[1993 s202(2)] (2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*:

- (a) provide for the manner of calculation or estimation of weekly family income;
- (b) provide, in calculating or estimating weekly family income, for the disregarding in whole or in part of any amount of that income from any source specified in the regulations;
- (c) determine the circumstances in which a person shall be regarded as being engaged in remunerative full-time employment as an employee;
- (d) require employers to give such information as the Minister may require for the purpose of determining a claim for family income supplement.

[1993 s202(3)] (3) The Minister may by regulations vary—

- (a) the amounts specified in *section 228*, and
- (b) the percentage rate specified in *section 229(1)*,

but any such variation shall not reduce the amounts or the percentage rate applicable immediately before the commencement of those regulations.

Receipt of claims.
[1993 s203(1)] **233.**—(1) Regulations may provide for treating a claim for family income supplement as having been made on a date earlier than the date on which it is received, where it appears to the Minister that the claimant would have satisfied the conditions for entitlement to family income supplement during that period, but for the receipt by that person of unemployment benefit or unemployment assistance.

[1993 s203(2)] (2) Where—

- (a) in respect of any period any unemployment benefit or unemployment assistance has been paid to or in respect of a person who, though entitled to family income supplement by virtue of *subsection (1)*, is not in receipt of that supplement, and

- (b) that benefit or assistance is in excess of the amount which would have been granted to that person if he or she had been in receipt of family income supplement,

the Minister may reduce any such supplement which is or may become payable to that person by the amount of the excess and that amount shall be treated as having been paid on account of the family income supplement.

PART 7

CONTINUED PAYMENT FOR QUALIFIED CHILDREN

234.—(1) Subject to this Act, a continued payment for qualified children (in this Part referred to as a “continued payment”) shall be payable out of moneys provided by the Oireachtas to a person—

Entitlement to payment.

[1996 s7(1), 22 & Sch C; 1997 s7]

- (a) (i) other than a person who is engaged in short-time employment, who—

(I) has been in receipt of unemployment benefit, unemployment assistance, or unemployment benefit and unemployment assistance in respect of not less than 312 days of unemployment in—

(A) a period of interruption of employment, within the meaning of *section 62(5)(c)*, where the person is in receipt of unemployment benefit, or

(B) a continuous period of unemployment, within the meaning of *section 141(3)*, where the person is in receipt of unemployment assistance,

in the immediately preceding period, and

(II) is in receipt of unemployment benefit or unemployment assistance which includes an increase in respect of at least one qualified child who normally resides with the person and is not a person to whom *section 66(3), 146 or 297* (as the case may require) applies,

or

- (ii) who is engaged in employment under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment and who, if he or she were in receipt of unemployment benefit or unemployment assistance would be entitled to an increase in respect of at least one qualified child who normally resides with the person and would not be a person to whom *section 66(3), 146 or 297* (as the case may require) applies,

and

- (b) who, in the case of a person to whom *paragraph (a)(i) or (ii)* applies, ceases, by virtue of having become engaged

in employment which is expected to continue for a minimum of 4 weeks, to be entitled to unemployment benefit or unemployment assistance or ceases to be engaged in Community Employment.

[1996 s7(1); 1997 s7] (2) In this Part, “employment” means insurable employment or insurable self-employment, other than—

- (a) employment under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment,
- (b) employment under any scheme which is funded by an Foras Áiseanna Saothair, other than a scheme known as the Jobs Initiatives Scheme, or
- (c) employment of a seasonal nature.

Weekly rate of payment.

[1996 s7(1)]

235.—(1) Subject to *subsection (2)*, the weekly rate of continued payment shall be the amount payable to the person by way of an increase in unemployment benefit or unemployment assistance (as the case may require) in respect of each qualified child normally residing with the person immediately before that person takes up employment.

[1996 s7(1)]

(2) In the case of a person who immediately before he or she takes up employment was in receipt of unemployment assistance, where the rate calculated under this section exceeds the rate of unemployment assistance which was payable to the person, the continued payment shall be payable at that rate of unemployment assistance.

Period of payment.

[1996 s7(1)]

236.—A continued payment shall be payable for the period during which the person is engaged in employment, up to a maximum of 13 weeks, beginning on the date on which it is receivable in accordance with regulations and the weekly rate of continued payment shall not be affected by any change of circumstances during that period.

Disqualification.

[1996 s7(1)]

237.—(1) Except as provided for in *subsection (2)*, receipt of a continued payment by a person shall be a disqualification for the receipt by that person of family income supplement.

[1996 s7(1)]

(2) Where a person is in receipt of or entitled to a continued payment and would but for *subsection (1)* be qualified for the receipt of family income supplement, the person may be paid the family income supplement for any period during which the rate of supplement payable would be greater than the rate of continued payment and the Minister may reduce any such supplement which is or may become payable to that person by the amount of the continued payment which shall be treated as having been paid on account of the family income supplement.

Regulations.

[1996 s7(1)]

238.—(1) The Minister may make regulations for the purpose of giving effect to this Part.

[1996 s7(1)]

(2) Regulations under this section may, in particular and without prejudice to the generality of *subsection (1)*, require employers to give such information as the Minister may require for the purpose of determining a claim for a continued payment.

PART 8

EU PAYMENTS

239.—Where a person is ordinarily resident on an island and entitled to or in receipt of a payment from another Member State corresponding to a payment under—

Certain EU payments — entitlement to island allowance.

(a) *section 81, 82, 111, 113, 116, 126, 156, 164 or 174* and he or she has attained pensionable age, or

[2005 (SW&P) s10(b)]

(b) *section 77, 121 or 211,*

he or she shall be entitled to a weekly allowance of €12.70 or any amount that may be prescribed.

PART 9

GENERAL PROVISIONS RELATING TO SOCIAL INSURANCE, SOCIAL ASSISTANCE AND INSURABILITY

Preliminary

240.—Except where otherwise provided, in this Part—

Definition.

“benefit” means—

[1993 s204; 1996 s7(3) & Sch C]

(a) any benefit described in *section 39(1)*,

(b) any assistance described in *section 139(1)*,

(c) child benefit,

(d) family income supplement, or

(e) continued payment for qualified children.

CHAPTER 1

Claims and Payments

241.—(1) It shall be a condition of any person’s right to any benefit that he or she makes a claim for that benefit in the prescribed manner.

Claims.

[1993 s205(1)]

(2) Where a person fails to make a claim for benefit (including any increases of that benefit) within the prescribed time, he or she shall be disqualified for payment—

[1997 s32; 2005 (SW&P) s26 & Sch 4]

(a) in the case of old age (contributory) pension, retirement pension, widow’s (contributory) pension, widower’s (contributory) pension or orphan’s (contributory) allowance, in respect of any period more than 12 months before the date on which the claim is made,

(b) in the case of invalidity pension, in respect of any period more than 6 months before the date on which the claim is made,

- (c) in the case of unemployment benefit, health and safety benefit, adoptive benefit, occupational injuries benefit (other than disablement benefit under *section 75*, an increase in disablement benefit under *sections 77 and 78* or death benefit by way of pension under *sections 81, 82 and 83*), carer's benefit, bereavement grant, widowed parent grant, unemployment assistance, pre-retirement allowance, old age (non-contributory) pension, blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, orphan's (non-contributory) pension, one-parent family payment, carer's allowance, farm assist and family income supplement, in respect of any period before the date on which the claim is made,
 - (d) in the case of disability benefit, or disability allowance, in respect of any period more than 7 days before the date on which the claim is made,
 - (e) in the case of maternity benefit—
 - (i) where the claim is made before the end of the week of confinement, in respect of any period before the beginning of the week in which the claim is made,
 - (ii) where the claim is made after the end of the week of confinement, in respect of any period before the beginning of the 7th week before the week in which the claim is made not being earlier than the beginning of the week of confinement,
- and
- (f) in the case of disablement benefit under *section 75*, an increase in disablement benefit under *section 77* or *78* or death benefit by way of pension under *section 81, 82* or *83*, in respect of any period more than 3 months before the date on which the claim is made.

[1998 s21(b)]

(3) Notwithstanding *paragraphs (c), (d), (e) and (f) of subsection (2)*, in the case of a benefit to which those paragraphs apply, where a claimant proves to the satisfaction of a deciding officer or an appeals officer that—

- (a) on a date earlier than the date on which his or her claim for benefit (including any increase of benefit) was made, apart from satisfying the condition of making a claim, the claimant was entitled to benefit, and
- (b) throughout the period between the earlier date and the date on which his or her claim was made there was good cause for the delay in making a claim,

he or she shall not be disqualified for receiving payment in respect of any such period referred to in *paragraph (a)* which does not exceed 6 months before the date on which the claim is made.

[1997 s32]

(4) A person who fails to make a claim for child benefit within the prescribed time shall be disqualified for payment in respect of any day before the date on which the claim is made unless a deciding officer or appeals officer is satisfied that there was good cause for delay in making the claim, in which case, child benefit shall be payable from the first day of the month following that in which the

claimant became a qualified person within the meaning of *section 220*.

(5) A claimant for disability benefit or injury benefit, who fails or neglects for a period exceeding 6 months to submit or to continue to submit medical or other satisfactory evidence of the incapacity, shall be disqualified for receiving benefit in respect of any such period but where a deciding officer or an appeals officer is satisfied that there was good cause for delay in submitting or continuing to submit evidence of incapacity, the deciding officer or appeals officer may extend the period of 6 months to the date on which the evidence is submitted. [1997 s32]

(6) Where a person fails to make a claim for continued payment for qualified children within the prescribed time, he or she shall be disqualified for receiving that payment. [1997 s32]

(7) Notwithstanding *subsection (2)*, the periods specified in that subsection in respect of which payment may be made before the date on which a claim is made may, subject to the conditions and in the circumstances that may be prescribed, be extended by a deciding officer or an appeals officer, as the case may be. [1997 s32; 1998 s21(c)]

(8) Regulations may provide for provisionally allowing a claim for benefit before the date on which the claimant will actually become entitled to that benefit, in the manner and subject to the conditions that may be prescribed. [1993 s205(3)]

(9) For the purposes of this Act, any claim or notice made or sent by post or by any other method is deemed to have been made or given on the date of receipt of the claim or notice by an officer of the Minister. [1993 s205(4)]

242.—(1) Regulations may provide for—

Payments.

- (a) the time and manner of payment of benefit,
- (b) the information and evidence to be given by a claimant or beneficiary when applying for payment of benefit, and
- (c) in consultation with An Post, the payment of specified benefits through An Post.

[1993 s206(1)]

(2) Regulations made under this section as to the time of payment of benefit may provide— [1993 s206(2)]

- (a) notwithstanding anything contained in this Act—
 - (i) in the case of specified benefits (other than child benefit), for adjusting the commencement and termination of that benefit, or for changes in the rate of that benefit, so that payments shall not be made in respect of periods less than a week or at different rates for different parts of a week,
 - (ii) in the case of child benefit, for adjusting the commencement and termination of that benefit, or for changes in the rate of that benefit, so that payments shall not be made at different rates for different parts of a month,

- (b) for extinguishing the right to any sum payable by way of benefit where payment of that benefit is not obtained within 6 months or any shorter period that may be prescribed from the time at which that sum is receivable in accordance with regulations.

[1996 s35]

(3) Notwithstanding this Act, regulations may provide for payment of benefit, in the circumstances and subject to the conditions and for the periods that may be prescribed, to a claimant or beneficiary who has attained pensionable age.

Payment in respect of loss of purchasing power.

[1998 s11]

243.—(1) Where a person makes a claim for any benefit in accordance with *section 241* and the payment of that claim is delayed for a period exceeding 12 months due solely or mainly to circumstances within the control of the Department of Social and Family Affairs and the person has not contributed to the delay, regulations may provide for a payment to be made in respect of the loss of purchasing power, subject to the conditions and in the circumstances that may be prescribed.

[1998 s11]

(2) In the case of a person to whom *subsection (1)* applies, the Minister may make regulations to provide for payment of an amount of costs, subject to the minimum and maximum limits that may be prescribed, actually and necessarily incurred by that person.

Payment to persons other than claimant or beneficiary.

[1993 s207(1); 1999 s17 & Sch D]

244.—(1) Regulations may provide—

- (a) for enabling a person to whom benefit is payable to nominate another person to receive that benefit on his or her behalf,
- (b) for enabling a person to be appointed to exercise, on behalf of a claimant or beneficiary who is under 16 years of age or who may be or become unable for the time being to act, any right or power which the claimant or beneficiary may be entitled to exercise under this Act and for authorising a person so appointed to receive and deal with any sum payable by way of benefit on behalf of the claimant or beneficiary,
- (c) where it appears to the Minister that the circumstances so warrant, for enabling a person to be appointed to receive and deal with on behalf of a claimant or beneficiary—
- (i) in respect of disability benefit, unemployment benefit, injury benefit, old age (contributory) pension, retirement pension, invalidity pension, unemployment assistance, farm assist, pre-retirement allowance, old age (non-contributory) pension, blind pension or disability allowance, so much of the benefit, pension, assistance or allowance, as the Minister considers reasonable in the circumstances but in no case shall the amount to be received and dealt with as provided for in this subparagraph exceed the total amount payable less the amount payable by virtue of *section 43(1), 66(1), 76(1), 112(1), 117(1), 122(1), 142(1)(b)(i), 150(1)(a), 157(1)(a), 211(1)(a) or 215(1)(a)*, as appropriate,

- (ii) in respect of widow's (contributory) pension or widower's (contributory) pension so much of the pension as is payable by virtue of *section 127(1)*, or in respect of one-parent family payment, so much of the payment as is payable in respect of a qualified child by virtue of *section 174(1)*,
- (iii) in respect of disablement pension, child benefit or family income supplement, so much of the pension, benefit or supplement as the Minister considers reasonable in the circumstances,
- (d) in connection with the death of any person, for enabling a claim for benefit to be made or proceeded with in the person's name, subject to the conditions that may be prescribed.

(2) Regulations may also provide that probate or other proof of title of the personal representative of any deceased person may be dispensed with in the case of payment of any sum representing benefit, and that in any such case the sum may be paid to or distributed among the persons appearing in the manner provided by the regulations to be entitled to receive that sum or any part of that sum, either as being persons beneficially entitled to that sum under any testamentary instrument or as next of kin, or as being creditors of the deceased person, or to or among any one or more of those persons excluding the others. [1993 s207(2)]

245.—Regulations prescribing a form of application for any purpose may require that all or any of the statements made by the claimant in the form be verified by a statutory declaration and that the statutory declaration may be taken and received by a deciding officer or by any other officer of the Minister or any other person authorised by the Minister in that behalf. Statutory declarations. [1993 s208]

246.—(1) For the purpose of each provision of this Act specified in *subsection (3)*, it shall be presumed, until the contrary is shown, that a person is not habitually resident in the State at the date of the making of the application concerned unless the person has been present in the State or any other part of the Common Travel Area for a continuous period of 2 years ending on that date. Provision with respect to habitual residence. [2004 (MP) s17 & Sch 1]

(2) In *subsection (1)* “other part of the Common Travel Area” means the United Kingdom of Great Britain and Northern Ireland, the Channel Islands and the Isle of Man. [2004 (MP) s17 & Sch 1]

(3) The provisions of this Act referred to in *subsection (1)* are *sections 141(9), 154(c), 163(3), 168(5), 173(6), 180, 192, 210(9) and 220(3)*. [2004 (MP) s17 & Sch 1]

CHAPTER 2

Provisions Relating To Entitlement

247.—(1) Where, but for this subsection, more than one of the following would be payable to or in respect of a person in respect of the same period, only one shall be paid— Avoidance of multiple payments.

- (a) any benefit specified in *section 39(1)* other than death benefit by way of a grant in respect of funeral expenses, bereavement grant or widowed parent grant,

[1993 s209(1); 2005 (SW&P) s26 & Sch 4]

- (b) any assistance specified in *section 139(1)* other than supplementary welfare allowance or widowed parent grant, or
- (c) infectious diseases maintenance allowance.

[1993 s209(2); 2005 (SW&P) s26 & Sch 4]

(2) Where, but for this subsection, more than one of the following would be payable to or in respect of a qualified child in respect of the same period, only one shall be paid—

- (a) any benefit specified in *section 39(1)* other than death benefit by way of a grant in respect of funeral expenses, bereavement grant or widowed parent grant,
- (b) any assistance specified in *section 139(1)* other than supplementary welfare allowance or widowed parent grant,
- (c) infectious diseases maintenance allowance,
- (d) any increase in a benefit referred to in *paragraph (a)* in respect of a qualified adult,
- (e) any increase in assistance referred to in *paragraph (b)* in respect of a qualified adult,
- (f) any increase in a benefit referred to in *paragraph (a)* in respect of a qualified child, or
- (g) any increase in assistance referred to in *paragraph (b)* in respect of a qualified child.

[1993 s209(3); 1996 s15(4) & Sch D]

(3) For the purposes of this section—

- (a) an increase of infectious diseases maintenance allowance may be regarded as a separate payment, and
- (b) any payment specified in *subsection (1)(a), (b) or (c)* payable in respect of a person may be regarded as such specified payment payable to that person.

[1993 s209(4)]

(4) Notwithstanding *subsections (1) and (2)*, the Minister may make regulations enabling more than one of the payments specified in those subsections to be paid to or in respect of a person in respect of the same period.

[1993 s209(5)]

(5) Regulations made under *subsection (4)* may provide for reducing the amount of any payments specified in *subsections (1) and (2)* (including the partial payment of any such payments).

[1993 s209(6); 1999 s17(2) & Sch D]

(6) Where, but for this subsection, family income supplement and—

- (a) unemployment benefit,
- (b) retirement pension,
- (c) unemployment assistance,
- (d) pre-retirement allowance, or
- (e) farm assist,

would be payable to or in respect of a person in respect of the same period, only one shall be paid.

(7) Where, but for this subsection, family income supplement would be payable to a person in a period of incapacity for work in respect of which disability benefit or injury benefit is also payable to that person, family income supplement shall not be payable to that person for that part of the period of incapacity for work which exceeds 6 weeks. [1993 s209(7)]

(8) Where a continued payment for qualified children under *Part 7* is payable to a person for any period, any child who is regarded as a qualified child of that person shall not, for that period, be regarded as a qualified child for the purposes of entitling any person to an increase in benefit or assistance under this Act. [1996 s7(2)]

(9) In the case of a person who is participating in an initiative administered by the Minister and known as Back to Work Allowance and who is not entitled to, or in receipt of, family income supplement, any sums paid by way of a continued payment for qualified children under *Part 7* shall be treated as paid on account of the allowance payable under the Back to Work Allowance initiative. [1996 s7(2)]

(10) Where in respect of the death of a person, a bereavement grant and death benefit by way of a grant in respect of funeral expenses would, but for this subsection, be payable, only one such grant shall be payable. [1993 s209(8); 1999 s19 & Sch E]

(11) Regulations may provide for treating any payment specified in *subsection (1) or (2)*, which it is subsequently decided was not payable, as paid on account of any other payment specified in those subsections which it is decided was payable. [1993 s209(9)]

248.—(1) In this section—

“benefit” means—

- (a) disability benefit,
- (b) unemployment benefit,
- (c) injury benefit,
- (d) carer’s benefit,
- (e) old age (contributory) pension,
- (f) retirement pension,
- (g) invalidity pension,
- (h) unemployment assistance,
- (i) old age (non-contributory) pension,
- (j) blind pension,
- (k) unemployability supplement,
- (l) supplementary welfare allowance,
- (m) pre-retirement allowance,

Payments after death.

[1993 s210(1); 2005 (SW&P) s26 & Sch 4]

- (n) disability allowance,
- (o) farm assist,
- (p) widow's (contributory) pension or widower's (contributory) pension,
- (q) one-parent family payment,
- (r) death benefit under *section 81*,
- (s) carer's allowance;

“relevant person” has the meaning given to it by *section 99(1)* or, as appropriate, *section 179(1)*.

[1993 s210(2); 2004
(MP) s5(1)]

(2) Notwithstanding any provisions to the contrary in this Act—

- (a) where a person who is in receipt of a benefit which includes an increase in respect of a qualified adult, or where the spouse is in receipt of any benefit in his or her own right, dies, payment of the benefit shall continue to be made for 6 weeks after the date of death and shall, during that period, be made to the person and subject to the conditions that may be prescribed,
- (b) where a qualified child, in respect of whom an increase of a benefit is being paid, dies, the amount of the increase shall continue to be made for 6 weeks after the date of death,
- (c) where a person is in receipt of one-parent family payment by virtue of having not more than one qualified child and that qualified child dies, payment of the one-parent family payment including the increase in respect of that child shall continue to be made for 6 weeks after the date of death of the qualified child,
- (d) where a qualified adult in respect of whom an increase of benefit is being paid, dies, payment of the increase shall continue to be made for 6 weeks after the date of death,
- (e) where a person is in receipt of carer's benefit or carer's allowance and the relevant person in respect of whom that carer is providing full-time care and attention dies, payment of the carer's benefit or carer's allowance shall continue to be made for 6 weeks after the death of the relevant person,
- (f) in any case where payment is made by virtue of *paragraph (a)* or *(d)*, entitlement to widow's (contributory) pension, widower's (contributory) pension, widow's (non-contributory) pension, widower's (non-contributory) pension, orphan's (contributory) allowance, orphan's (non-contributory) pension, death benefit under *section 81* or *83* or entitlement to one-parent family payment by virtue of being a widow or widower, shall not begin until after the end of the period of 6 weeks mentioned in *paragraph (a)* or *(d)* except and to the extent that regulations otherwise provide.

249.—(1) Except where regulations otherwise provide, a person shall be disqualified for receiving any benefit under *Part 2* (including any increase of benefit) for any period during which that person—

Absence from State or imprisonment.

[1993 s211(1)]

(a) is absent from the State, or

(b) is undergoing penal servitude, imprisonment or detention in legal custody.

(2) Except where regulations otherwise provide, where any benefit to which a person is entitled includes an increase under *section 43(1), 66(1), 76(1), 112(1), 117(1) or 122(1)* in respect of the husband or wife of that person, the increase shall not be payable for any period during which the husband or wife—

[1993 s211(2)]

(a) is absent from the State, or

(b) is undergoing penal servitude, imprisonment or detention in legal custody.

(3) Regulations may provide for the suspension of payment to or in respect of any person during any period mentioned in *subsection (1) or (2)* which is excepted from the operation of that subsection or which is payable otherwise than in respect of that period.

[1993 s211(3)]

(4) Notwithstanding a disqualification by virtue of *subsection (1)* for receiving a benefit which includes an increase, the increase shall, in the cases that may be prescribed, be paid to the prescribed person.

[1993 s211(4)]

(5) Regulations for the purposes of this section may be so framed as to make payment of bereavement grant, invalidity pension, retirement pension and widowed parent grant, subject to any specified conditions, limitations or restrictions and, in particular, in the case of persons absent from the State, may modify the periods which may be regarded for the purposes of *section 114* as periods of retirement.

[1993 s211(5); 2000 s14 & Sch D]

(6) A person shall be disqualified for receipt of unemployment assistance, pre-retirement allowance, disability allowance or farm assist while he or she is—

[1993 s211(6); 1999 s17 & Sch D]

(a) resident, whether temporarily or permanently, outside the State, or

(b) undergoing penal servitude, imprisonment or detention in legal custody.

(7) Subject to *subsection (8)*, a sum shall not be paid on account of an old age (non-contributory) pension or blind pension to any person while absent from the State.

[1993 s211(7)]

(8) Where a person who takes up or has taken up residence in Northern Ireland was, immediately before the commencement of that residence, in receipt of old age (non-contributory) pension or blind pension, payment of the pension may, notwithstanding anything contained in *subsection (7)*, be made until the earlier of—

[1993 s211(8)]

(a) the expiration of 5 years from the beginning of that residence during which the person was continuously resident in Northern Ireland, or

(b) the receipt by the person of a payment by way of old age pension or public assistance from the appropriate authority in Northern Ireland.

- Pt.9 S.249 [No. 26.] *Social Welfare Consolidation Act* [2005.]
2005.
- [1993 s211(9)] (9) Where a person has been convicted of any offence and ordered to be imprisoned without the option of a fine or to suffer any greater punishment, the person shall be disqualified for receiving or continuing to receive old age (non-contributory) pension or blind pension while he or she is detained in prison in consequence of the order.
- [1993 s211(10); 1996 s19(3)] (10) Except where regulations otherwise provide, a person shall be disqualified for receiving widow's (non-contributory) pension, widower's (non-contributory) pension, deserted wife's allowance, prisoner's wife's allowance or one-parent family payment, (including, in the case of one-parent family payment, any increase for a qualified child) for any period during which he or she is undergoing penal servitude, imprisonment or detention in legal custody.
- [1993 s211(11)] (11) Regulations may provide for the suspension of payment of pension or allowance, as the case may be, to or in respect of any beneficiary during any period mentioned in *subsection (10)* which is excepted from the operation of that subsection or which is payable otherwise than in respect of that period.
- [1993 s211(12)] (12) Notwithstanding a disqualification by virtue of *subsection (10)* for receiving a one-parent family payment, an increase in respect of a qualified child, shall, in the cases that may be prescribed, be paid to the prescribed person.
- [1993 s211(13)] (13) (a) Where during any period a person is resident outside the State:
- (i) a pension shall not be granted to or in respect of that person;
- (ii) if a pension has been granted to or in respect of that person, no sum shall be payable during that period on account of that pension.
- (b) Nothing in *paragraph (a)* shall operate to prevent, in the case of a person resident for any period outside the State—
- (i) a pension being granted to or in respect of that person where a claim for that pension was made before that person became so resident, or
- (ii) a pension granted by virtue of *paragraph (a)* being paid for any period before (but not after) that person became so resident, or
- (iii) any arrears of a pension granted to or in respect of that person (being arrears due for a period before that person became so resident) being paid.
- (c) In this subsection “pension” means a widow's (non-contributory) pension, widower's (non-contributory) pension or orphan's (non-contributory) pension.
- [1993 s211(14); 1996 s19(3)] (14) A person shall be disqualified for receiving one-parent family payment, deserted wife's allowance and prisoner's wife's allowance while he or she is resident, whether temporarily or permanently, outside the State.
- [1993 s211(15)] (15) Child benefit shall be paid only within the State.

CHAPTER 3

Appointment and Duties of Social Welfare Inspectors

250.—(1) The Minister, or an officer authorised in that behalf by special or general directions of the Minister, may appoint such and so many officers as is appropriate to be social welfare inspectors for the purposes of those provisions of *Parts 2, 3, 4, 5, 6, 7, 8 and 12* and this Part as he or she may determine in the case of those appointments.

Social welfare inspectors.

[1993 s212(1); 2005 (SW&P) s7(c) & 10(b)]

(2) Every social welfare inspector shall investigate and report to the Minister on any claim for or in respect of benefit and any question arising on or in relation to that benefit which may be referred to him or her by the Minister, and may, for the purpose of the investigation and report require—

[1993 s212(2)]

- (a) a claimant or a beneficiary,
- (b) the spouse or any employer of the claimant or beneficiary,
- (c) in the case of child benefit, any person in charge of a child in respect of whom the claim is made,
- (d) a person liable to contribute under *section 346(1)* or any employer of that person, and
- (e) the personal representative of a person who was at any time in receipt of any benefit,

to give to the social welfare inspector the information and to produce to him or her the documents, within the period that may be prescribed, as he or she may reasonably require.

(3) A social welfare inspector shall, for the purposes of this Act or section 121(1)(a) of the Pensions Act 1990, have power to do all or any of the following:

[1993 s212(3); 2004 (MP) s12(a)]

- (a) to enter, without prior notification, at all reasonable times, any premises or place liable to inspection under this section;
- (b) in that premises or place—
 - (i) to make such examination or enquiry,
 - (ii) to inspect and take copies of or extracts from any records (including, in the case of information in a non-legible form, a copy of or extract from that information in permanent legible form), found there, and
 - (iii) to remove and retain those records for such period as may be reasonable for further examination,

as may be necessary to ascertain whether this Act is being complied with and while making any examination or enquiry to ascertain whether *Chapter 2 of Part 2* is being complied with shall also have power to examine or enquire as to whether section 121(1)(a) of the Pensions

Act 1990 is being complied with and to report, where necessary, to the Pensions Board;

- (c) to secure for later inspection any such records;
- (d) to examine, either alone or in the presence of any other person, as the social welfare inspector thinks fit in relation to any matters on which he or she may reasonably require information for the purposes of this Act, every person whom he or she finds in that premises or place, or whom he or she has reasonable cause to believe to be or to have been an insured person, and to require every such person to be so examined and to sign a declaration of the truth of the matters in respect of which the person is so examined; and
- (e) for the purposes of answering or clarifying any questions that the social welfare inspector may have consequent on the inspection of the premises or place, to summon the occupier of the premises or place, any person who is or has been employing persons there or such person as may be designated by the occupier or employer as competent to answer or clarify any such questions, to attend at that premises or place (or at an office of the Minister), at any reasonable time specified, by written notice given to him or her at the premises or place or sent there to him or her by registered post.

[1993 s212(4); 2004 (MP) s12(b)]

(4) The occupier of any premises or place liable to inspection under this section, and any other person who—

- (a) is or has been employing—
 - (i) any person in insurable employment or insurable (occupational injuries) employment, or
 - (ii) any claimant or beneficiary,

or
- (b) engages or has engaged a person under a contract for service to perform a service,

and the employees of, or any other person providing bookkeeping, clerical or other administrative services to, any such occupier or other person and any insured person, claimant or beneficiary, or any person in respect of whom such a benefit is claimed, shall give to a social welfare inspector all such information and produce for inspection all such registers, cards, wages sheets, records of wages and other documents as the social welfare inspector may reasonably require for the purposes of ascertaining whether contributions are or have been payable, or have been duly paid in respect of any person, or whether any benefit is or was payable to or in respect of any person or whether section 121(1)(a) of the Pensions Act 1990 is being complied with.

[1993 s212(5)]

(5) Any person who holds a certificate of authorisation under Chapter 2 of Part 18 of the Act of 1997 shall, on the request of a social welfare inspector, furnish that certificate for inspection by him or her.

- (6) A person who— [1993 s212(6); 1999 s26(1)(b)]
- (a) wilfully delays or obstructs a social welfare inspector in the exercise of any duty or power under this section, or
 - (b) refuses or neglects to answer any question or to give any information or to produce any record when required to do so under this section, or
 - (c) conceals or prevents or attempts to conceal or prevent any person from appearing before or being examined by a social welfare inspector or any other person appointed under this section,

is guilty of an offence.

(7) Every social welfare inspector shall be given a certificate of his or her appointment, and on entering any premises or place for the purposes of *Parts 2, 3, 4, 5, 6, 7, 8 and 12* and this Part shall, if so requested, produce that certificate. [1993 s212(8); 2005 (SW&P) s7(c) & 10(c)]

(8) The premises or places liable to inspection under this section are any premises or places where a social welfare inspector has reasonable grounds for believing that— [1993 s212(9)]

- (a) persons are, or have been, employed, or
- (b) there are, or have been, self-employed persons,

and any premises or place where a social welfare inspector has reasonable grounds for believing that any documents relating to persons in employment or to self-employed persons are kept.

(9) Where any premises or place is liable to be inspected by an inspector or by an officer appointed, employed by, or under the control of, another Minister of the Government, the Minister may make arrangements with that other Minister for any of the powers or duties of a social welfare inspector appointed under this section to be vested in the inspector or officer employed by that other Minister and, where such an arrangement is made, that inspector or officer shall have all the powers of a social welfare inspector appointed under this section for the purposes of the inspection. [1993 s212(10)]

(10) A social welfare inspector may exercise any of the powers or duties conferred on him or her by this section to investigate, at the request of the competent authority of another Member State or any other country with which the Minister has made a reciprocal arrangement under the provisions of *section 287*, any claim, by a person resident in the State, for or in respect of any social security payment under the legislation of another Member State, or under the legislation of any other country with which the Minister has made a reciprocal arrangement under those provisions. [1994 s28(b)]

(11) Where a person is required by *subsection (4)* to produce records required under regulations made under *section 17(5)*, he or she shall, on the request of a social welfare inspector, produce those records at his or her registered address or his or her principal place of business. [1993 s212(11)]

(12) A person who fails to comply with a request to produce records under *subsection (11)* within 21 days following the issue of that written request sent by registered post to the person at his or [1993 s212(12)]

her registered address or his or her principal place of business is guilty of an offence.

[1993 s212(13)] (13) Records of persons employed which an employer is obliged to maintain under regulations made under *section 17(5)* which are produced to a social welfare inspector shall be prima facie evidence that those persons were employed by that employer and of the earnings of those persons and of the periods during which those persons were employed by the employer.

[1993 s212(14); 1996 s43] (14) Where an employer issues to an employee a statement containing the particulars specified in section 3 of the Terms of Employment (Information) Act 1994, he or she shall retain a copy of the statement for 2 years from the date on which that statement was issued and shall give that copy on demand to a social welfare inspector for inspection under this section.

[1999 s26(1)(c)] (15) A social welfare inspector may, where he or she considers it necessary, be accompanied by a member of the Garda Síochána when performing any power conferred on a social welfare inspector under this section.

[1999 s26(1)(c)] (16) A social welfare inspector may, for the purposes of ensuring compliance with this Act, if accompanied by a member of the Garda Síochána in uniform—

- (a) stop any vehicle which he or she reasonably suspects is used in the course of employment or self-employment, and
- (b) on production of his or her certificate of appointment, where so requested, question and make enquiries of any person in the vehicle or require that person to give to the social welfare inspector any record relating to his or her employment or self-employment which the person has possession of in the vehicle, and examine it.

CHAPTER 4

Offences, Miscellaneous Control Provisions and Proceedings

False statements and offences, including offences relating to bodies corporate.

[1993 s213(1)]

251.—(1) Where, for the purpose of—

- (a) obtaining or establishing entitlement to payment of any benefit for himself or herself or for any other person, or
- (b) obtaining or establishing entitlement to payment of any benefit for himself or herself or for any other person which is in excess of that to which he or she was entitled, or
- (c) avoiding the making by himself or herself or any other person of any repayment under this Act,

or for any other purpose connected with this Act, any person—

- (i) knowingly makes any statement or representation (whether written or verbal) which is to his or her knowledge false or misleading in any material respect, or knowingly conceals any material fact, or
- (ii) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he or she knows to be false in a material particular,

he or she is guilty of an offence.

(2) An employer or any servant or agent of an employer who aids, abets, counsels or procures an employee in the employment of that employer to commit any offence under *subsection (1)* is guilty of an offence. [1993 s213(2)]

(3) A person convicted of an offence under this section in relation to child benefit shall be disqualified for the receipt of child benefit for 3 months immediately following the date of the conviction. [1993 s213(3)]

(4) Where a person is convicted of an offence under *subsection (1)* or *(2)* and by reason of that offence any benefit (other than child benefit) was received by the person's employee which he or she was not entitled to receive, that person shall be liable to pay to the Minister on demand a sum not exceeding the amount of that benefit which by reason of that offence was paid to that employee while in his or her employment and that sum, if not so repaid, may be recovered by the Minister as a debt under statute in any court of competent jurisdiction. [1993 s213(4)]

(5) Notwithstanding *subsection (4)* or any other provisions of this Act under which amounts of benefit (other than child benefit) may be recovered, the amount recovered by the Minister in any case may not exceed the amount of benefit received by the employee which he or she was not entitled to receive. [1993 s213(5)]

(6) Regulations under this Act may provide for offences consisting of contraventions of or failures to comply with those regulations and, where those offences are provided for, a person guilty of any such offence is liable on summary conviction to the penalties provided for in *section 257(a)*. [1993 s213(6)]

(7) Where an offence under this Act is committed by a body corporate and, in the case of an offence under *subsection (1)*, where the offence is committed by an employee or officer of the body corporate, and is proved to have been so committed with the consent, connivance or approval of or to have been attributable to any wilful neglect on the part of any person, being a director, manager, secretary or any other officer of the body corporate or a person who was purporting to act in any such capacity, that person, as well as the body corporate, is guilty of an offence and is liable to be proceeded against and punished as if he or she were guilty of the first-mentioned offence. [1993 s213(7)]

(8) It shall be a defence to a prosecution for an offence under *subsection (7)* for a person to show that the offence was committed without his or her knowledge and that the person exercised all such diligence to prevent the commission of the offence as he or she ought to have exercised, having regard to the nature of his or her position as director, manager, secretary or other officer and to all the circumstances. [1993 s213(8)]

(9) Any summons or other document required to be served for the purpose of proceedings under this Act on a body corporate may be served— [1993 s213(9)]

(a) by leaving it at or sending it by post to the registered office of the body corporate,

(b) by leaving it at or sending it by post to any place in the State at which the body corporate conducts business, or

- (c) by sending it by post to any person who is a director, manager, secretary or other officer of the body corporate, or is purporting to act in any such capacity, at the place where that person resides.

[1993 s213(10)]

(10) Where a person is in receipt of assistance or has made a claim for assistance which has not been finally determined, and his or her means have increased since the date of latest investigation of those means, or, where no such investigation has taken place, since the date of making the claim, the person shall, within the period that may be prescribed, give or cause to be given to the Minister written notification of the increase.

[1993 s213(11)]

(11) A person who fails or neglects to comply with *subsection (10)* is guilty of an offence.

Offences in relation to employment contributions.

[1993 s214(1); 1994 s7 & Sch C]

252.—(1) An employer who—

- (a) fails to pay at or within a prescribed time any employment contribution which he or she is liable to pay under *Part 2*,
- (b) deducts or attempts to deduct the whole or any part of any employer's contribution in respect of a person from that person's remuneration,
- (c) makes a deduction from the remuneration of a person in respect of any employment contribution which the employer is liable under *Part 2* to pay and fails to pay at or within a prescribed time the employment contribution in respect of which the deduction was made,
- (d) adjusts the method of payment of reckonable earnings to an employed contributor who was employed in consecutive weeks in order to ensure that the employed contributor is exempted in any week from the employment contribution payable under *section 13(2)(b)* and regulations made under *section 13(10)*, or
- (e) adjusts the amount of payment of reckonable earnings to an employed contributor in order to avoid payment of contributions at the rate specified in *section 13(2)(d)(ii)*,

is guilty of an offence.

[1993 s214(2)]

(2) An employer, or a servant or agent acting on behalf of the employer, who, for the purpose of evading or reducing the amount of his or her liability in respect of employment contributions which the employer is liable to pay under *Part 2* and which he or she has not paid—

- (a) knowingly makes any statement or representation (whether written or verbal) which is to his or her knowledge false or misleading in any material respect, or knowingly conceals any material fact, or
- (b) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he or she knows to be false in a material particular,

is guilty of an offence.

(3) Where records are required to be kept by employers under regulations made under *section 17(5)* in so far as they relate to the recording of payment of earnings and the periods to which those earnings refer the records shall be recorded at or before the time of payment of those earnings. [1993 s214(3)]

(4) A person who fails to comply with *subsection (3)* is guilty of an offence. [1993 s214(4)]

(5) A person who is guilty of an offence under this section (other than an offence under *subsection (1)(d)*) is liable— [1993 s214(5)]

(a) on summary conviction, to the penalties provided in *section 257(a)*, or

(b) on conviction on indictment, to a fine not exceeding €13,000 or the amount that is equivalent to twice the amount so unpaid or deducted, whichever is the greater, or to imprisonment for a term not exceeding 3 years, or to both. [2005 (SW&P) s26 & Sch 4]

(6) A person who is guilty of an offence under *subsection (1)(d)* is liable on summary conviction to a fine not exceeding €1,500 or on conviction on indictment to a fine not exceeding €13,000. [1993 s214(6); 2005 (SW&P) s26 & Sch 4]

(7) (a) Where an employer has been convicted under this section of the offence of failing to pay any employment contributions which he or she is liable under *Part 2* to pay, he or she is liable to pay to the Social Insurance Fund a sum equal to the amount which he or she has failed to pay and, on such conviction, if notice of the intention to do so has been served with the summons or warrant, evidence may be given of the failure on the part of the employer to pay other employment contributions in respect of the same person during the 3 years before the date when the notice was so served, and on proof of that failure the court may order the employer to pay to the Social Insurance Fund a sum equal to the total of all the employment contributions which he or she is so proved to have failed to pay, and the employer's right of appeal against the conviction under the section shall include a right to appeal against that order. [1993 s214(7)]

(b) Any sum paid by an employer under this subsection shall be treated as a payment in satisfaction of the unpaid employment contributions, and the insured person's portion of those employment contributions shall not be recoverable by the employer from the insured person.

(8) Nothing in this section or in regulations under this section shall be read as preventing the Minister from recovering by means of civil proceedings any sums due to the Social Insurance Fund. [1993 s214(8)]

253.—(1) The Minister may require—

(a) an employer or any other person to notify the Minister of the date of the commencement of the employment of— Notification by employer or other person of commencement of employment.

(i) any person in his or her employment, [1993 s215(1)]

(ii) any person engaged by him or her under a contract for service to perform a service,

or

- (b) a person engaged under a contract for service to perform a service to notify the Minister of the date on which any person was engaged to perform that service either with him or her or on his or her behalf whether under a contract for service or under any other arrangements made or to be made by him or her.

[1993 s215(2)] (2) The circumstances in which notification may be required under *subsection (1)* and the manner of that notification shall be prescribed in regulations.

[1993 s215(3)] (3) A person who fails to comply with this section or regulations made under this section is guilty of an offence.

Records to be maintained.

254.—(1) For the purposes of this Act, the Minister may by regulations require—

[1993 (No.2) s14]

- (a) an employer or any other person to maintain the records that may be prescribed of any person in his or her employment and of any person engaged by him or her under a contract for service to perform a service, or

- (b) a person engaged under a contract for service to perform a service to maintain the records that may be prescribed of any person engaged to perform that service either with him or her or on his or her behalf whether under a contract for service or under any other arrangements made or to be made by him or her.

[1993 (No.2) s14] (2) Records required to be maintained under *subsection (1)* shall be held at the place and for the period that may be prescribed.

[1993 (No.2) s14] (3) A person who fails to comply with this section is guilty of an offence.

Information to be given by employers to Minister.

255.—(1) An employer shall give to the Minister in writing in respect of any person who is or was in his or her employment such particulars, including particulars as to periods of employment, as are required by the Minister to enable determination or review of a claim to any benefit by or in respect of that person.

[1993 s216(1)]

[1993 s216(2)] (2) Regulations may specify the particulars which an employer shall give under *subsection (1)* and prescribe the manner in which those particulars shall be so given.

[1993 s216(3)] (3) A person who fails to comply with this section or regulations made under *subsection (2)* is guilty of an offence.

Application of Probation of Offenders Act 1907.

256.—Where—

[1993 s217]

- (a) (i) the employer of an employed contributor is charged with an offence in relation to payment of employment contributions in respect of that contributor, or

- (ii) a person is charged under this Act with an offence in relation to the receipt of any benefit,

and

- (b) the court proposes to make an order under section 1(1) of the Probation of Offenders Act 1907,

the court shall not make the order until it is satisfied that all arrears in respect of those contributions have been paid by the employer or any amounts due to be repaid in respect of that benefit have been repaid.

257.—Except where otherwise provided for, a person guilty of an offence under this Act is liable—

Penalties.

- (a) on summary conviction, to a fine not exceeding €1,500 or imprisonment for a term not exceeding 6 months, or to both, or
- (b) on conviction on indictment, to a fine not exceeding €13,000 or imprisonment for a term not exceeding 3 years, or to both.

[1993 s218; 2005 (SW&P) s26 & Sch 4]

258.—(1) Where—

Failure to keep records.

- (a) an employer has failed to keep records under regulations made under *section 17(5)* or *254* or has failed to make a notification under regulations made under *section 253*, or
- (b) any other person who engages a person (referred to in this section as a “contracted person”) under a contract for service to perform a service, has failed to keep records under regulations made under *section 254* or has failed to make a notification under regulations made under *section 253*,

[1993 s219(1); 1994 s29]

and an employee or a contracted person (as the case may be) receives payment, due wholly or partly by reason of that failure, of benefit which he or she was not entitled to receive in respect of any day on which he or she was in the employment of that employer or engaged under a contract for service by the other person, the employer or other person (as the case may be) shall be liable to pay to the Minister on demand a sum not exceeding the amount of benefit which was paid to the employee or contracted person (as the case may be) and that sum, where not repaid by the employee or contracted person (as the case may be), may be recovered by the Minister as a simple contract debt in any court of competent jurisdiction.

(2) It shall be presumed until the contrary is shown that any payment referred to in *subsection (1)* was made wholly or partly by reason of the failure of the employer or other person who engages a person under a contract for service to keep the records or to make the notification referred to in that subsection.

[1993 s219(2); 1994 s29]

(3) Where there is a material difference between any document issued by or on behalf of an employer or other person who engages a person under a contract for service, to an employee or contracted person (as the case may be) and any other document given to the Minister or to the Collector-General and the employee or contracted person (as the case may be) wholly or partly as a result of that difference, receives benefit to which he or she was not entitled, the employer or other person (as the case may be) shall be liable to pay to the Minister on demand a sum not exceeding the amount of benefit which was paid to the employee or contracted person (as the

[1993 s219(3); 1994 s29]

case may be) and that sum, where not repaid by the employee or contracted person (as the case may be), may be recovered by the Minister as a simple contract debt in any court of competent jurisdiction.

[1993 s219(4); 1994 s29]

(4) For the purposes of *subsection (3)* an employee or contracted person (as the case may be) shall include the employee's or contracted person's spouse and any other member of the employee's or contracted person's household (as the case may be) whose entitlement to benefit is regulated or adjusted by the income of the employee or contracted person (as the case may be).

[1993 s219(5); 1994 s29]

(5) Notwithstanding *subsection (1)* or *(3)* or any other provisions of this Act under which amounts of benefit may be recovered, the amount recovered by the Minister in any case may not exceed the amount of benefit received by the employee or contracted person (as the case may be) which he or she was not entitled to receive.

Loss of benefit due to employer's default.

[1993 s220(1)]

259.—(1) Where an employer has failed or neglected—

- (a) to pay any employment contribution which under *Part 2* he or she is liable to pay in respect of an employed contributor in his or her employment, or
- (b) to comply, in relation to any such employed contributor, with any requirement of *Part 2* or regulations which relate to the payment or collection of employment contributions,

and by reason thereof the employed contributor or any other person has lost, in whole or in part, any benefit to which he or she would have been entitled, the contributor or other person shall be entitled to recover from the employer as a simple contract debt in any court of competent jurisdiction a sum equal to the amount of the benefit so lost.

[1993 s220(2)]

(2) Where an employed contributor or other person has lost benefit in a case referred to in *subsection (1)* and has not taken proceedings under that subsection, the Minister may, in the name of and on behalf of the contributor or other person, recover from the employer as a simple contract debt in any court of competent jurisdiction a sum equal to the amount of the benefit lost.

[1993 s220(3)]

(3) Where, by virtue of regulations made under *section 17*—

- (a) employment contributions which have not been paid have been treated as paid, or
- (b) employment contributions which have been paid late have been treated as paid on the due dates,

and by reason thereof benefit which would otherwise have been lost was paid, there shall be due to the Social Insurance Fund by the employer the amount of the benefit which would have been so lost.

[1993 s220(4)]

(4) Proceedings may be taken under this section notwithstanding that proceedings have been taken under any other provision of *Part 2* or this Part in respect of the same failure or neglect.

[1993 s220(5)]

(5) In ascertaining, for the purposes of this section, the amount of benefit lost by an employed contributor or other person by reason of a failure or neglect referred to in *subsection (1)*, account shall not

be taken of any assistance paid to the contributor or other person during a period when he or she was losing benefit by reason of that failure or neglect.

(6) The amount of assistance paid to an employed contributor or other person during a period when he or she was losing benefit by reason of a failure or neglect referred to in *subsection (1)* may be recovered by the Minister— [1993 s220(6)]

(a) in case the full amount of the benefit which was lost has been recovered by the contributor or other person, from that contributor or other person—

(i) by deduction from any benefit or assistance to which the contributor or other person may be or become entitled, or

(ii) as a simple contract debt in any court of competent jurisdiction,

or

(b) in any other case, from the employer guilty of the failure or neglect as a simple contract debt in any court of competent jurisdiction,

and, where the amount of the assistance is recovered by the Minister from the employer, the sum recoverable by the contributor or other person from the employer under this section shall be reduced by the amount of that assistance.

(7) Any sums recovered by the Minister under *subsection (6)* shall be paid into the Exchequer. [1993 s220(7)]

(8) In this section “benefit” means benefit under *Part 2*. [1993 s220(8)]

260.—(1) For the purposes of controlling and investigating entitlement to any benefit, under this Act or under schemes administered by or on behalf of the Minister, the Minister may require the persons that may be prescribed to provide the Minister with the information in relation to those persons or classes of persons that may be prescribed. [1993 s221; 1998 s22] Information required by Minister.

(2) A person who fails to comply with a requirement made of him or her under *subsection (1)* or regulations made under that subsection is guilty of an offence and is liable on summary conviction to a fine not exceeding €2,000. [1998 s22; 2005 (SW&P) s26 & Sch 4]

261.—(1) Information held by the Minister for the purposes of this Act (including the purpose of collection by the Revenue Commissioners of employment and self-employment contributions) may be transferred by the Minister to the Revenue Commissioners, and information held by the Revenue Commissioners for the purposes of this Act or the Income Tax Acts, relating to employers, the reckonable earnings of employed contributors or reckonable income or reckonable emoluments of self-employed contributors or of any payments made under this Act, may be transferred by the Revenue Commissioners to the Minister. [1993 s222(1)] Exchange of information.

[1993 s222(2)] (2) Information held by the Minister for the purposes of this Act or the control of schemes administered by or on behalf of the Minister or the Department of Social and Family Affairs may be transferred by the Minister to another Minister of the Government or a specified body, and information held by another Minister of the Government or a specified body which is required for those purposes or the control of any such scheme administered by another Minister of the Government or a specified body may be transferred by that Minister of the Government or the specified body to the Minister.

[1993 s222(3); 2005 (SW&P) s23 & Sch 1] (3) In *subsection (2)* “specified body” means a local authority, the Executive, the Garda Síochána or any other body established—

- (a) by or under any enactment (other than the Companies Acts 1963 to 2005), or
- (b) under the Companies Acts 1963 to 2005, in pursuance of powers conferred by or under any other enactment,

and financed wholly or partly by means of moneys provided or loans made or guaranteed, by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government and a subsidiary of any such body.

Personal public service number.

262.—(1) Subject to this section, in this section and *sections 263 to 270*—

[1993 s223(1); 2005 (SW&P) s26 & Sch 4]

“personal public service number” means a number allocated and issued in accordance with *subsection (2)*;

“primary account number”, in relation to a public service card or a card issued under *section 264*, means a number consisting of—

- (a) an issuer number, issued under licence from the International Standards Organisation,
- (b) a personal public service number, and
- (c) a card number allocated, in the case of a public service card, by the Minister or, in any other case, by the person who issued the card;

“public service identity”, in relation to a person, means the information specified in *subsection (3)* and the person’s personal public service number;

“specified body” shall be read in accordance with *Schedule 5*;

“spouse” means—

- (a) each of a married couple, or
- (b) a man and woman who are not married to each other but are cohabiting as husband and wife;

“transaction” means—

- (a) an application,
- (b) a claim,
- (c) a communication,

- (d) a payment, or
- (e) a supply of a service,

relating to a public function of a specified body which relates to a natural person.

(2) The Minister may allocate and issue a personal public service number to each person who is the subject of any transaction with a specified body. [1993 s223(2); 2002 (MP) s12(1)(b)]

(3) (a) For the purposes of allocating and issuing a personal public service number, a person or, in the case of a deceased person, a personal representative, who has any transaction with a specified body shall give to the Minister the following information in relation to the person or the deceased person, as the case may be: [1993 s223(3); 2002 (MP) s12(1)(b)]

- (i) surname;
- (ii) forename;
- (iii) date of birth;
- (iv) place of birth;
- (v) sex;
- (vi) all former surnames (if any);
- (vii) all former surnames (if any) of his or her mother;
- (viii) address;
- (ix) nationality;
- (x) date of death;
- (xi) any other information that may be prescribed which, in the opinion of the Minister, is relevant to and necessary for the allocation of a personal public service number.

(b) Where a person who has a transaction with a specified body is under the age of 18 years, the following information in relation to the person shall be given to the Minister—

- (i) the information specified in *paragraph (a)*,
- and
- (ii) the public service identity of his or her mother and father.

(4) A person shall give to a specified body his or her personal public service number and the personal public service numbers of his or her spouse and children, where relevant, as required by the body for the purposes of the person's transaction. [1993 s223(4); 2002 (MP) s12(1)(b)]

(5) Where a specified body collects from a person any of the information specified in *subsection (3)*, that information shall also be [2002 (MP) s12(1)(b)]

collected for the purpose of maintaining the person's public service identity.

[2002 (MP)
s12(1)(b)]

(6) (a) Where a specified body has a transaction with a person, the Minister may share the person's public service identity with the specified body to the extent necessary for authentication by the specified body of the person's public service identity.

(b) A specified body may use a person's public service identity in performing its public functions insofar as those functions relate to the person concerned.

[2002 (MP) s12(1)
(b)]

(7) Where an tArd-Chláraitheoir collects information relating to the registration of the birth of a person, the information shall also be collected for the purpose of allocating the person's personal public service number.

[2002 (MP)
s12(1)(b)]

(8) In this section a reference to a personal public service number shall be read as including a reference to a number known as a revenue and social insurance number.

[2002 (MP)
s12(1)(b)]

(9) A person, other than—

(a) the person to whom the personal public service number concerned refers,

(b) a specified body,

(c) a person who has a transaction with a specified body where the personal public service number is relevant to the transaction between the person and the specified body, or

(d) a person who is required to comply with *section 260* or *261* or regulations made under those sections,

who uses a personal public service number or seeks to have a personal public service number disclosed to him or her is guilty of an offence.

Public service card.

[1998 s14(1)]

263.—(1) The Minister may issue a card (in this Act referred to as a “public service card”) to a person in the format that the Minister deems fit, with—

(a) the person's name, personal public service number, primary account number and date of issue inscribed, and

(b) the person's date of birth, gender, primary account number, expiry date of card and card service code electronically encoded,

on the card and with any other information that may be prescribed either inscribed or electronically encoded on the card.

[1998 s14(1)]

(2) A person may, on request in that behalf to the Minister, obtain within 28 days of that request, where practicable, information which is electronically encoded on his or her public service card.

[1998 s14(1)]

(3) A person shall produce his or her public service card at the request of a specified body for the purposes of a transaction.

(4) A person who uses or attempts to use a public service card or seeks to have a public service card produced to him or her, other than— [1998 s14(1)]

- (a) the person who is the holder of the card or a person appointed to act on behalf of the cardholder,
- (b) a specified body, for the purposes of a transaction, or
- (c) a person who has a transaction with a specified body where the personal public service number on the card is relevant to the transaction between that person and the specified body,

is guilty of an offence.

264.—(1) The Minister may permit any information, that may be prescribed, to be either inscribed or electronically encoded onto a card, which is capable of being so inscribed or encoded, other than a public service card for the purpose of payment of benefit. [1998 s14(1)]

(2) A person may, on request in that behalf to the Minister, obtain within 28 days of that request, where practicable, information which is inscribed or electronically encoded on the card to which *subsection (1)* applies and which relates to the person. [1998 s14(1)]

(3) A person who uses or attempts to use a card to which *subsection (1)* applies, who is not the holder of the card or a person appointed to act on behalf of the cardholder, for the purposes of obtaining payment of benefit is guilty of an offence. [1998 s14(1)]

265.—(1) In this section—

Sharing of
information.

“data controller” and “personal data” have the meanings given to them by section 1 of the Data Protection Act 1988;

[1998 s14(1); 2000
s32(1)(b)]

“information” means any personal data or information extracted from that data, whether collected before or after 5 February 1999;

“relevant purpose” means—

- (a) for the purposes of determining entitlement to or control of—
 - (i) benefit,
 - (ii) a service provided by or under sections 45, 58, 59 and 61 of the Health Act 1970 or regulations made thereunder,
 - (iii) a payment under section 44(3) of the Health Act 1947,
 - (iv) an allowance under the Blind Persons Act 1920,
 - (v) a grant awarded in accordance with regulations made under *section 2* (as amended by section 3 of the Local Authorities (Higher Education Grants) Act 1992) of the Local Authorities (Higher Education Grants) Act 1968, or
 - (vi) legal aid awarded under the Civil Legal Aid Act 1995,

or

(b) for the purposes of—

- (i) making an assessment in accordance with section 9 of the Housing Act 1988,
- (ii) a letting in accordance with section 11 of the Housing Act 1988,
- (iii) the determining of rent or other payment in accordance with section 58 of the Housing Act 1966,

or the control thereof.

[1998 s14(1)] (2) A specified body holding information may share that information with another specified body who has a transaction with a natural person relating to a relevant purpose, where the specified body seeking the information provides the personal public service number of the person who is the subject of the transaction and satisfies the data controller of the specified body holding the information that the information requested is relevant to the transaction for that purpose between the person and the specified body seeking the information.

[1998 s14(1)] (3) A specified body may only seek information for the purposes of a transaction relating to a relevant purpose.

[1998 s14(1)] (4) Where information shared between one specified body and another is found to be inaccurate, the specified body on making the discovery shall confirm with the person the correct information and advise the other specified body of the amended information.

[1998 s14(1); 2000 s32(1)(d)] (5) A person who knowingly seeks or transfers any information held by a specified body relating to another by using that other's personal public service number, other than where the seeking or transferring of information is provided for under this Act or any other enactment, is guilty of an offence.

Data exchange —
provision of
education.

266.—Notwithstanding anything contained in any other enactment, a specified body may share any information that may be prescribed with—

[2000 s32(1); 2003
(MP) s10(c)]

- (a) the Minister for Education and Science, where that Minister requires the information for the purpose of enabling him or her to provide education in accordance with section 6(b) of the Education Act 1998, or
- (b) an tÚdáras um Ard-Oideachas, where that body requires the information for the purpose of performing its functions under section 3(a), (b) or (d) of the Higher Education Authority Act 1971.

Data exchange —
sharing of personal
public service
number.

267.—(1) Notwithstanding anything contained in any other enactment, a specified body may share any information, that may be prescribed, with the Minister for the purpose of seeking from the Minister the personal public service number for each person in respect of whom the information is shared.

[2000 s32(1)]

[2000 s32(1)]

(2) Information received by the Minister under *subsection (1)* may be used by the Minister for the purpose of identifying the personal

public service number for each person in respect of whom such information is received and for updating the Minister's own records in respect of that person.

(3) Where a specified body has sought a personal public service number under *subsection (1)* in respect of a person, the Minister may share any information, that may be prescribed, in respect of that person with that specified body for the purpose of giving that specified body the personal public service number relating to the person. [2000 s32(1)]

268.—Notwithstanding anything contained in any other enactment, a specified body may share with another specified body information relating to a person using that person's personal public service number, where that information, other than the personal public service number, is being shared in accordance with the Health (Provision of Information) Act 1997. [2000 s32(1)]

Data exchange —
health provisions.

269.—(1) Notwithstanding anything contained in any other enactment, the Minister may share any information, that may be prescribed, in relation to— [2000 s32(1)]

Data exchange —
rented
accommodation.

(a) a house let for rent,

(b) a landlord of a house let for rent or his or her agent, or

(c) a tenant of a house let for rent,

[2000 s32(1)]

with a local authority for the purposes of—

(i) assisting a fire authority, within the meaning of the Fire Services Act 1981, in the exercise of its functions under that Act, or

(ii) assisting a housing authority, within the meaning of section 23 (as amended by section 16 of the Housing (Miscellaneous Provisions) Act 2002) of the Housing (Miscellaneous Provisions) Act 1992, in the exercise of its functions under sections 17, 18 and 20 of that Act,

in relation to that house let for rent, the landlord of a house let for rent or his or her agent or the tenant of a house let for rent.

(2) Information received by a local authority under *subsection (1)* may be used by that local authority for the purposes specified in *subparagraphs (i)* and *(ii)* of that subsection. [2000 s32(1)]

(3) In this section “house” has the meaning given to it by section 1 of the Housing (Miscellaneous Provisions) Act 1992. [2000 s32(1)]

270.—Where the information shared between one specified body and another under *section 266, 267, 268 or 269* is found to be inaccurate, the specified body on making the discovery shall confirm with the person the correct information and advise the other specified body of the amended information. [2000 s32(1)]

Data exchange —
correction of
inaccurate
information.

271.—(1) In *sections 266 to 270* “information” means any personal data or information extracted from that data. [2000 s32(1)]

Definition of
information.

[2000 s32(1)]

[2000 s32(2)] (2) Sections 266 to 271 apply to information used for the purposes of section 266, 267, 268 or 269 whether collected before or after 31 July 2000.

Provisions relating to prosecutions. 272.—(1) A prosecution for a summary offence may be brought at the suit of—

[1993 s224(1); 2005 (SW&P) s23 & Sch 1]

- (a) the Minister,
- (b) the Executive in any case arising out of the exercise of its functions under this Act, where the offence has occurred within any of its functional areas, or
- (c) the Collector-General in any case arising out of the exercise of his or her functions under this Act.

[1993 s224(2); 1999 s28(1)]

(2) An officer of the Minister shall not institute any summary proceedings for an offence under this Act at the suit of the Minister unless the officer is authorised in that behalf by special or general directions of the Minister or the Minister has consented to the initiation of those proceedings.

[1993 s224(3); 2005 (SW&P) s17]

(3) Notwithstanding subsection (1) or any provision in any enactment specifying the period within which proceedings may be commenced, a prosecution for a summary offence under this Act may be brought at any time within whichever of the following periods later expires—

- (a) 2 years commencing on the date on which the offence was committed, or
- (b) 18 months commencing on the date on which evidence sufficient to justify the institution of the prosecution came into the possession of the Minister.

[1993 s224(4)]

(4) For the purposes of subsection (3), a certificate, sealed with the official seal of the Minister, as to the date on which the evidence referred to in that subsection came into his or her possession shall be sufficient evidence thereof until the contrary is shown.

[1993 s224(5)]

(5) Where in a prosecution for an offence under this Act it is shown to the satisfaction of the court—

- (a) that an application has been made by a person (in this section referred to as “the defendant”) for any benefit, and
- (b) that as a result of that application any such benefit has been paid to any person (whether or not the benefit was that applied for and whether or not it was paid to the defendant),

the defendant shall be presumed to have given any information contained in the application (or to have caused it to be given on his or her behalf) and, where the information is false, with full knowledge of its falsity and with intent that it should deceive; but this presumption may be rebutted.

[1993 s224(6)]

(6) (a) For the purpose of the institution of proceedings under this Act a certificate, purporting to be given by an officer of the Minister authorised in that behalf by the Minister and to be signed by that officer, certifying the facts set

out in *paragraph (b)*, shall be sufficient evidence in any legal proceedings of the matters certified in the certificate, until the contrary is shown.

(b) The facts referred to in *paragraph (a)* are that a person is an officer of the Minister and that he or she has been authorised under a special or general direction of the Minister to institute the proceedings, or that the Minister has consented to the institution of those proceedings.

(7) (a) In proceedings instituted by virtue of *section 17*, a certificate purporting to be signed by an officer of the Revenue Commissioners which certifies that a stated amount is due and payable by the defendant shall be evidence until the contrary is proved that that amount is due and payable, and when tendered in evidence is deemed until the contrary is proved to have been signed by that officer. [1993 s224(7); 2001 s25(1)]

(b) For the purposes of this subsection, the rules of the court concerned for the time being applicable to civil proceedings applies to proceedings by virtue of *section 17*. [1993 s224(7)]

273.—Any proceedings, other than for the prosecution of an offence, arising out of the exercise by an officer of the Minister who is a bureau officer, of his or her powers or duties under this Act may be brought by or against the Criminal Assets Bureau. Civil proceedings — Criminal Assets Bureau. [1999 s28(2)]

274.—(1) In this section—

Evidence.

“copy record” means any copy of an original record being a record made for the purposes of or in connection with this Act or schemes administered by the Department of Social and Family Affairs or a copy of that copy made in accordance with either of the methods referred to in *subsection (2)* and accompanied by the certificate referred to in *subsection (3)*; [1993 s225(1)]

“original record” means any document, record, or record of an entry in a document or record or information stored by means of any mechanical or electronic device, whether or not in a legible form, which was made or stored by the Minister or a specified agency for the purposes of or in connection with this Act or schemes administered by the Department of Social and Family Affairs at the time of or shortly after the event recorded and which is in the possession of the Minister or a specified agency;

“provable record” means an original record or a copy record;

“specified agency” means An Post or a person authorised to carry on banking business under section 9 of the Central Bank Act 1971.

(2) The Minister or a specified agency may, where by reason of the deterioration of, or inconvenience in storing, or technical obsolescence in the manner of keeping any original record or any copy record, make a legible copy of the record or store information concerning that record otherwise than in a legible form so that the information is capable of being used to make a legible copy of the record, and the Minister or the specified agency may thereupon destroy the original record or the copy record provided that any authorisation required by the National Archives Act 1986 for such destruction has been granted. [1993 s225(2)]

- Pr.9 S.274 [No. 26.] *Social Welfare Consolidation Act* [2005.]
2005.
- [1993 s225(3)] (3) In any proceedings a certificate signed by an officer of the Minister or a specified agency, as the case may be, stating that a copy record has been made in accordance with *subsection (2)* shall be evidence of the fact of the making of the copy record and that it is a true copy, until the contrary is shown.
- [1993 s225(4)] (4) A document purporting to be a certificate under *subsection (3)* is deemed to be such a certificate without proof of the signature of the person purporting to sign the certificate or that the person was a proper person to so sign, until the contrary is shown.
- [1993 s225(5)] (5) In any proceedings any provable record may be given in evidence and shall be prima facie evidence of any fact stated in or event recorded by that record, if the court is satisfied of the reliability of the system used to make or compile, in the case of an original record, that record, and in the case of a copy record, the original on which it was based.
- [1993 s225(6)] (6) Where information contained in a provable record is in a form which would normally not be comprehensible to a person who has no knowledge of that type of information, an explanation of its meaning by a suitably qualified person shall be admissible.
- [1993 s225(7)] (7) In any proceedings a certificate signed by an officer of the Minister or a specified agency, as the case may be, stating that a full and detailed search has been made for a provable record of an event in every place where those records are kept by the Minister or the agency, as the case may be, and that no such record has been found shall be prima facie evidence that the event did not happen, if the court is satisfied—
- (a) as to the reliability of the system used to compile or make and keep the records,
 - (b) that, if the event had happened, a record would have been made of it, and
 - (c) that the system is such that the only reasonable explanation for the absence of a record is that the event did not happen.
- [1993 s225(8)] (8) This section applies to any original record or to any copy record made before 26 March 1989, in accordance with either of the methods referred to in *subsection (2)* but the proviso in that subsection shall not have effect in relation to anything deemed to have been done under that subsection before the commencement of section 7 of the National Archives Act 1986.

CHAPTER 5

Alienation of Books and Documents

- Application.
[1993 s226] **275.**—In this Chapter “a document to which this Chapter applies” means every book, card, order, voucher or other document issued to any person and on the delivery or production or in respect of the possession of which by that person on or after a date indicated expressly or by implication in that document and after the issue of that document any benefit is payable to him or her.

276.—Every person who buys, takes in exchange or takes in pawn any document to which this Chapter applies is guilty of an offence.

Prohibition of alienation of documents.

[1993 s227]

277.—Every alienation or purported alienation of a document to which this Chapter applies, whether made by way of sale, exchange or hypothecation is and is deemed always to have been void and of no effect.

Avoidance of alienation of documents.

[1993 s228]

278.—(1) Every person who, by virtue of an alienation or purported alienation declared by this Chapter to be void, has in his or her possession a document to which this Chapter applies shall, in the case of any such document issued in respect of any benefit, on demand by a social welfare inspector immediately deliver the document to the inspector or, where no such demand is made by a social welfare inspector, on demand by the owner of the document or his or her duly authorised agent, immediately deliver the document to the owner or agent.

Return of documents on demand.

[1993 s229(1)]

(2) Every person who, on a demand being made on him or her under this section, fails to deliver in accordance with this section a document which he or she is required by this section so to deliver is guilty of an offence.

[1993 s229(2)]

(3) Where a person is convicted of an offence under this section the court by which he or she is so convicted may, where the circumstances so require, make such order as the court shall think proper for securing the delivery of the document in respect of which the offence was committed to the owner of the document or, where appropriate, to a social welfare inspector.

[1993 s229(3)]

CHAPTER 6

Miscellaneous Provisions

279.—Regulations may provide for determining the circumstances in which a person is or is not to be deemed for the purposes of *Part 2* to be wholly or mainly maintaining another person.

Provisions relating to maintenance.

[1993 s230]

280.—(1) The Minister may arrange for the issue for the purposes of *Part 2* or *3* of medical certificates or certificates of expected or actual confinement free of charge.

Free certificates.

[1993 s231(1); 1997 s22(3)]

(2) The expenses incurred in giving effect to this section shall not exceed such sums as may from time to time be agreed on between the Minister and the Minister for Finance.

[1993 s231(2)]

281.—Stamp duty shall not be chargeable on any document by which any payment, refund, repayment or return under this Act is made.

Stamp duty.

[1993 s232]

282.—(1) Where, for the purposes of this Act (other than *Chapter 9* of *Part 3*), the age, marriage or death of any person is required to be proved by the production of a certificate of birth, marriage or death any person shall, on presenting a written requisition in the form and containing the particulars that may be directed by the Minister for Health and Children, be entitled to obtain, on payment of the fee set out therefor—

Birth, marriage and death certificates.

[1993 s233(1)]

- (a) a copy of an entry in a register of births — 89 cent,
- (b) a copy of an entry in a register of deaths — 89 cent,
- (c) a copy of an entry in a register of marriages — 89 cent,

certified under the hand of the registrar or superintendent registrar or other person having the custody thereof.

[1993 s233(2)]

(2) Where, for the purposes of *Chapter 9 of Part 3* or regulations made under that Chapter, the age, marriage or death of any person is required to be proved by the production of a certificate of birth, marriage or death, any person shall, on presenting a written request in the form and containing the particulars that may be directed by the Minister for Health and Children, be entitled free of charge to obtain a certified copy of the entry of the birth, marriage or death (as the case may be) of that person in the register of births, marriages or deaths (as the case may be) under the hand of the registrar or superintendent registrar or other person having the custody thereof.

[1993 s233(3)]

(3) Forms for the purposes of *subsections (1) and (2)* shall be supplied on request without any charge by every registrar of births and deaths and by every superintendent registrar or other person having the custody of the register.

[1993 s233(4)]

(4) The Minister for Health and Children may, with the consent of the Minister and the Minister for Finance, by regulations alter the fees set out in *subsection (1)*.

Inalienability.

[1993 s234]

283.—Subject to this Act, every assignment of or charge on, and every agreement to assign or charge, any benefit shall be void and on the bankruptcy of any person entitled to benefit, shall not pass to any trustee or other person acting on behalf of the creditors.

Means for purpose
of Debtors Act
(Ireland) 1872.

[1993 s235]

284.—Any sum received by any person by way of benefit shall not be included in calculating that person's means for the purposes of section 6 of the Debtors Act (Ireland) 1872.

Exclusion in
assessment of
damages.[1993 s236(1); 1997
s20 & Sch E]

285.—(1) In assessing damages in any action under the Fatal Injuries Act 1956, or Part IV of the Civil Liability Act 1961, whether commenced before or after 24 February 1981, there shall not be taken into account any child benefit, widow's (contributory) pension, widower's (contributory) pension, orphan's (contributory) allowance, one-parent family payment in the case of a person who qualifies for that payment by virtue of being a widow or widower, widow's (non-contributory) pension, widower's (non-contributory) pension or orphan's (non-contributory) pension.

[1993 s236(2); 1997
s20 & Sch E]

(2) Subject to *sections 96 and 286*, in assessing damages in any action in respect of injury or disease or in computing the amount of compensation under paragraph (1)(a)(ii) of the First Schedule to the Workmen's Compensation Act 1906 or under Rule 2 or 4 of the Second Schedule to the Workmen's Compensation Act 1934, there shall not to be taken into account any benefit under *Part 2*, widow's (non-contributory) pension, widower's (non-contributory) pension, orphan's (non-contributory) pension or child benefit.

286.—(1) Notwithstanding section 2 of the Civil Liability (Amendment) Act 1964 and section 285, in assessing damages in any action in respect of liability for personal injuries not causing death relating to the use of a mechanically propelled vehicle, there shall be taken into account the value of any rights arising from those injuries which have accrued, or are likely to accrue, to the injured person in respect of disability benefit or invalidity pension under Part 2 for 5 years beginning with the time when the cause of action accrued.

Taking account of disability benefit and invalidity pension in assessing certain damages.

[1993 s237(1); 2005 (SW&P) s26 & Sch 4]

(2) The reference in subsection (1) to damages shall, in a case where the damages are subject to reduction under the law of contributory negligence or are limited by or under any Act, be read as a reference to the total damages which would have been recoverable apart from the reduction or limitation.

[1993 s237(2)]

(3) This section applies—

[1993 s237(3)]

(a) in assessing damages in any action in respect of liability for personal injuries not causing death relating to the use of a mechanically propelled vehicle, which is required to be covered by an approved policy of insurance, where the action is instituted on or after 30 March 1984, and

(b) in assessing damages in any other action in respect of liability for personal injuries not causing death relating to the use of a mechanically propelled vehicle, where the action is instituted on or after 4 April 1990.

(4) In this section—

[1993 s237(4)]

“approved policy of insurance” means a policy of insurance which, by virtue of section 62 of the Road Traffic Act 1961 (as amended by the European Communities (Road Traffic) (Compulsory Insurance) Regulations 1975 (S.I. No. 178 of 1975)) is an approved policy of insurance for the purposes of that Act;

“mechanically propelled vehicle” has the meaning given to it by section 3 of the Road Traffic Act 1961.

287.—(1) The Minister may make such orders as may be necessary to carry out any reciprocal or other arrangements made with any international organisation, any other state or government or the proper authority under any other government, in respect of matters relating to insurance and benefits under Part 2, old age (non-contributory) and blind pensions, widow’s (non-contributory) pension, widower’s (non-contributory) pension or orphan’s (non-contributory) pension, unemployment assistance and child benefit, and may by any such order make any adaptations of and modifications in respect of these matters that he or she considers necessary.

Reciprocal arrangements.

[1993 s238(1); 1997 s20 & Sch E]

(2) The Minister may by order amend or revoke an order under this section.

[1993 s238(2)]

288.—(1) The Minister may, with the consent of the Minister for Finance, for gain or otherwise, promote and enter into, with a specified body—

Provision of consultancy, training and contract services, etc.

(a) a contract or an agreement for the provision by him or her to, or

[1994 s33]

- (b) a contract, agreement or a joint venture for the provision by him or her with,

that body, of consultancy, advisory, training, technical assistance or contract services or the sale or provision of computer products, inside and outside the State.

[1994 s33]

(2) In this section “specified body” means—

- (a) a body established by or under any enactment (other than the Companies Acts 1963 to 2005),
- (b) a body established under the Companies Acts 1963 to 2005,
- (c) a body formed or established under the laws of a state other than the State and corresponding to a body referred to in *paragraphs (a) and (b)*,
- (d) an institution of the European Communities,
- (e) a competent authority of a state other than the State, or
- (f) the United Nations, the World Bank or any other international institution recognised by the State.

Administration of social welfare schemes.

[1993 s239(1)]

289.—(1) The Minister may delegate to those persons that may be prescribed, any function in relation to the administration of any benefit that may be prescribed and any such delegation shall be subject to the conditions and in the circumstances that may be prescribed.

[1993 s239(2)]

(2) Regulations made under this section may apply to the whole State or to a specified part or parts of the State.

Budgeting in relation to social welfare payments.

[1993 s240(1)]

290.—(1) The Minister may make regulations to provide that where a beneficiary consents, an amount of his or her benefit, which is determined by consultation and agreement between the Minister and the beneficiary, may be withheld and paid separately by the Minister to any specified body designated by the beneficiary.

[1993 s240(2)]

(2) Regulations made under *subsection (1)* may, in particular and without prejudice to the generality of that subsection, provide for—

- (a) the withdrawal of consent by a beneficiary,
- (b) the time and manner in which the withdrawal shall take place, and
- (c) the adjustment of any amount of benefit as a result of that withdrawal.

[1993 s240(3); 1996 s42]

(3) In this section “a specified body” means—

- (a) a local authority,
- (b) any other body established—
- (i) by or under any enactment (other than the Companies Acts 1963 to 2005), or

- (ii) under the Companies Acts 1963 to 2005, in pursuance of powers conferred by or under other enactments, and financed wholly or partly by means of moneys provided or loans made or guaranteed by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government and a subsidiary of any such body,

or

- (c) any other body that may be prescribed.

291.—The Minister may, after consultation with the Minister for the Environment, Heritage and Local Government, make regulations to provide that where rent due to a housing authority by a beneficiary is unpaid for a specified period or where the amount of rent unpaid exceeds a specified amount, an amount of the beneficiary's benefit may, notwithstanding any provision of this Act, on application by the housing authority to the Minister, be withheld without the beneficiary's consent and paid separately by the Minister to the housing authority, provided that the amount so withheld in any week shall not exceed the amount of the weekly rent payable by the beneficiary.

Regulations in relation to unpaid rent.

[Housing (MP) Act 1997 s17]

292.—(1) Notwithstanding anything in this Act the Minister may by regulations increase temporarily or vary all or any of the rates of benefit (other than child benefit or family income supplement).

Regulations varying rates of benefit or assistance.

[1993 s241(1)]
[1993 s241(2)]

(2) Regulations under *subsection (1)* shall not so vary the rate of any benefit as to reduce the amount of the rate payable at the commencement of the regulations.

293.—Notwithstanding the provisions of this Act, in the case of a person who is in receipt of any assistance under *Part 3* and whose means exceed a prescribed amount, the Minister may by regulations, where the amount payable is not a multiple of €2.50, increase that amount to the next multiple of €2.50 in respect of the class of person or classes of persons that may be prescribed.

Effect of means on certain rates of assistance.

[1993 s242; 2001 s37(1)(b)]

294.—The Minister may make regulations in relation to any benefit, and the regulations may apply (with or without modification) or make provisions corresponding (with or without modification) to any provisions of this Act.

Regulations in relation to benefit or assistance.

[1993 s243]

295.—(1) In the case of any section of this Act which confers powers on the Minister to apply by regulations any provisions of this Act to matters referred to in that section, those powers are deemed to include powers to apply any provisions of any enactment, whether passed before or after 26 March 1989, which amends or extends this Act.

Application of provisions of this Act, etc., by regulations.

[1993 s244(1)]

(2) The powers conferred on the Minister under section 23(3) of the Housing (Private Rented Dwellings) Act 1982 in relation to regulations under subsection (1) of that section (which relates to payments under the rent allowance scheme) to apply (with or without modification), or make provision corresponding (with or without modification) to, any provisions of this Act are deemed to include powers to apply any provisions of, or provisions made under, any

[1993 s244(2)]

enactment, whether passed before or after 26 March 1989, which amends or extends this Act.

Payment of increases in respect of qualified children.

296.—The Minister may provide by regulations for the payment of increases in respect of qualified children at the full rate to either parent of the children concerned notwithstanding that each parent is entitled to an increase in benefit in respect of qualified children.

[1993 s245]

Regulations in relation to payment of qualified adult increase in certain cases.

297.—(1) Subject to *subsection (2)*, regulations may provide for entitling to an increase of benefit or assistance (other than supplementary welfare allowance), as the case may be, payable in respect of a qualified adult, a claimant or beneficiary who would be entitled to an increase but for the fact that his or her spouse has income in excess of a prescribed amount.

[1995 s15(1); 1997 s28(4) & Sch F]

[1995 s15(1)]

(2) Regulations for the purposes of *subsection (1)* shall provide that the increase payable by virtue of those regulations shall be payable at a rate less than the appropriate rate specified in *Schedule 2* or *4*, as the case may be, and the rate specified by the regulations may vary by reference to the amount by which the income of the spouse exceeds the amount prescribed for the purposes of *subsection (1)*.

[1995 s15(1); 2000 s20(1)]

(3) In this section “benefit” means benefit under *Part 2*.

Qualified adult (administrative schemes).

298.—(1) A person who, apart from this section, would be a qualified adult for the purposes of a scheme to which this section applies shall not be a qualified adult for the purposes of that scheme unless the person is a spouse within the meaning of this Act.

[2004 (MP) s19]

[2004 (MP) s19]

(2) Notwithstanding any enactment but without prejudice to *subsection (1)*, the circumstances in which there arises an entitlement to—

- (a) an allowance under a scheme to which this section applies, or
- (b) an increase in the amount of that allowance,

by reference to the status or description of one or both, or all, of 2 or more persons residing or living together are those circumstances expressly set out in the scheme and not otherwise.

[2004 (MP) s19]

(3) This section applies to the following schemes administered by the Minister and known as—

- (a) the Free Travel Scheme,
- (b) the National Fuel Scheme,
- (c) the Part-Time Job Incentive Scheme,
- (d) the Back to Education Allowance,
- (e) the Back to School Clothing and Footwear Allowance,
- (f) the Back to Work Allowance (Employees),
- (g) the Back to Work Enterprise Allowance,

- (h) the Smokeless Fuels Allowance, and
- (i) the Household Benefits Package,

being, in each case, the scheme in the terms as it has effect on 1 April 2004.

PART 10

DECISIONS, APPEALS AND SOCIAL WELFARE TRIBUNAL

CHAPTER 1

Deciding Officers and Decisions by Deciding Officers

299.—The Minister may appoint such and so many of his or her officers as the Minister thinks proper to be deciding officers for the purposes of this Act, and every person so appointed shall hold office as a deciding officer during the pleasure of the Minister.

Appointment of
deciding officers.

[1993 s246]

300.—(1) Subject to this Act, every question to which this section applies shall, save where the context otherwise requires, be decided by a deciding officer.

Decisions by
deciding officers.

[1993 s247(1); 1997
s29(1)(a)]

(2) Subject to *subsection (3)*, this section applies to every question arising under—

[1993 s247(2); 2005
(SW&P) s7(1)(d) &
10(e)]

- (a) *Part 2* (social insurance) being a question—
 - (i) in relation to a claim for benefit,
 - (ii) as to whether a person is or was disqualified for benefit,
 - (iii) as to the period of any disqualification for benefit,
 - (iv) as to whether an employment is or was insurable employment or insurable (occupational injuries) employment,
 - (v) as to whether a person is or was employed in an insurable employment or insurable (occupational injuries) employment,
 - (vi) as to the rate of employment contribution which is or was payable by an employer in respect of an employed contributor,
 - (vii) as to who is or was the employer of an employed contributor,
 - (viii) as to whether a person is or was entitled to become a voluntary contributor,
 - (ix) on any other matter relating to *Part 2* that may be prescribed,

(x) as to whether an employment is or was an insurable self-employment,

(xi) as to whether a person is or was in insurable self-employment, or

(xii) as to the rate of self-employment contribution which is or was payable by a self-employed contributor,

(b) *Part 3* (social assistance) other than *Chapter 9* (supplementary welfare allowance),

(c) *Part 4* (child benefit),

(d) *Part 5* (respite care grant),

(e) *Part 6* (family income supplement),

(f) *Part 7* (continued payment for qualified children),

(g) *Part 8* (EU payments),

(h) *Part 9* (general provisions relating to social insurance, social assistance and insurability), and

(i) *Part 12* (liability to maintain family).

[1999 s30(1)(b)]

(3) In the case of a deciding officer who is a bureau officer this section also applies to every question arising under *Chapter 9* of *Part 3*.

[1993 s247(3)]

(4) A reference in *subsection (2)(a)* to a question arising in relation to a claim for benefit includes a reference to a question whether benefit is or is not or was or was not payable.

[2003 (MP) s11]

(5) Notwithstanding *subsections (1) to (4)* and subject to *subsection (7)*, where a person is in receipt of child benefit, the Minister may provide for the award of child benefit to that person in respect of a second or subsequent child on receipt of the information that may be prescribed, verified in the manner that may be prescribed, where the Minister is satisfied that the information is adequate to ensure that the award is made in accordance with this Act.

[2005 (SW&P) s16(a)]

(6) Notwithstanding *subsections (1) to (4)* and subject to *subsection (8)*, the Minister may provide for the award of a bereavement grant or a payment under *section 248*, in the circumstances and subject to the conditions that may be prescribed, on receipt of information that may be prescribed, verified in the manner that may be prescribed, where the Minister is satisfied that the information is adequate to ensure that the award is made in accordance with this Act.

[2003(MP) s11]

(7) In the case of an award made under *subsection (5)*, any question which arises subsequently in relation to whether child benefit is or is not payable, or in relation to who is entitled to receive child benefit, shall be referred to a deciding officer for decision.

[2005 (SW&P) s16(a)]

(8) In the case of an award made under *subsection (6)*, any question which arises subsequently in relation to whether a bereavement grant or a payment under *section 248* is or is not payable, or in relation to who is entitled to receive a bereavement grant or a payment under *section 248*, shall be referred to a deciding officer for decision.

301.—(1) A deciding officer may, at any time—

Revision of
decisions by
deciding officers.

(a) revise any decision of a deciding officer, where it appears to him or her that the decision was erroneous in the light of new evidence or of new facts which have been brought to the notice of the deciding officer since the date on which it was given or by reason of some mistake having been made in relation to the law or the facts, or where it appears to the deciding officer that there has been any relevant change of circumstances since the decision was given, or

[1993 s248(1)]

(b) revise any decision of an appeals officer where it appears to him or her that there has been any relevant change of circumstances which has come to notice since the decision was given,

and the provisions of this Part as to appeals apply to the revised decision in the same manner as they apply to an original decision of a deciding officer.

(2) A deciding officer who is a bureau officer may at any time make a decision revising a determination of an employee of the Executive, including an employee of the Executive designated under *section 323*, to entitlement to supplementary welfare allowance where it appears to the deciding officer that the determination ought to be revised having regard to the facts as they are established to the satisfaction of the deciding officer and the application of this Act to those facts and the provisions of this Part as to appeals shall apply to the revised decision in the same manner as they apply to an original decision of a deciding officer.

[1999 s30(1)(c);
2005 (SW&P) s23 &
Sch 1]

(3) *Subsection (1)(a)* shall not apply to a decision relating to a matter which is on appeal or reference under *section 303* or *311* unless the revised decision would be in favour of a claimant.

[1993 s248(2)]

(4) *Subsection (2)* shall not apply to a determination relating to a matter which is on appeal under *section 312* or *323*, as the case may require, unless the revised decision would be in favour of the claimant.

[1999 s30(1)(d)]

302.—A revised decision given by a deciding officer shall take effect as follows:

Effect of revised
decisions by
deciding officers.

(a) where any benefit, assistance, child benefit, family income supplement or continued payment for qualified children will, by virtue of the revised decision be disallowed or reduced and the revised decision is given owing to the original decision or determination having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original decision or determination took effect, but the original decision or determination may, in the discretion of the deciding officer, continue to apply

[1993 s249; 1999
s30(2) & Sch F]

to any period covered by the original decision or determination to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate;

- (b) where any benefit, assistance, child benefit, family income supplement or continued payment for qualified children will, by virtue of the revised decision be disallowed or reduced and the revised decision is given in the light of new evidence or new facts (relating to periods before and after the commencement of this Act) which have been brought to the notice of the deciding officer since the original decision or determination was given, it shall take effect from the date that the deciding officer shall determine having regard to the new facts or new evidence and the circumstances of the case;
- (c) in any other case, it shall take effect as from the date considered appropriate by the deciding officer having regard to the circumstances of the case.

Reference by
deciding officer to
appeals officer.

[1993 s250]

303.—A deciding officer may, where he or she thinks proper, instead of deciding it himself or herself, refer in the prescribed manner any question to be decided by the deciding officer to an appeals officer.

CHAPTER 2

Appeals Officers, Chief Appeals Officer and Decisions by Appeals Officers

Appointment of
appeals officers.

[1993 s251; 1996
s30(1)(a)]

304.—The Minister may appoint such and so many of his or her officers as he or she thinks proper to be appeals officers for the purposes of this Act, and every person so appointed shall hold office as an appeals officer during the pleasure of the Minister.

Chief Appeals
Officer.

[1993 s252]

305.—One of the appeals officers shall be designated by the Minister to be the Chief Appeals Officer and another of them shall be designated by the Minister to act as the deputy for the Chief Appeals Officer when that Officer is not available.

Reference to High
Court.

[1993 s253]

306.—The Chief Appeals Officer may, where he or she considers it appropriate, refer any question which has been referred to an appeals officer, other than a question to which *section 320* applies, for the decision of the High Court.

Appeals to Circuit
Court.

[1997 s34; 1999
s29(1)]

307.—(1) Whenever a person has appealed a decision of a deciding officer then, where the Chief Appeals Officer certifies that the ordinary appeals procedures set out in this Chapter are inadequate to secure the effective processing of that appeal, the Chief Appeals Officer shall cause a direction to be issued to the person who has submitted the appeal directing the person to submit the appeal not later than 21 days from receipt of the direction to the Circuit Court and the Circuit Court may, on hearing the appeal as it thinks proper, affirm the decision or substitute the decision of the deciding officer in accordance with this Act and on the same evidence as would otherwise be available to the Appeals Officer.

(2) The appellant shall give notice of the appeal as submitted to the Circuit Court to the deciding officer. [1997 s34]

(3) No appeal shall lie from a decision of the Circuit Court on an appeal under this section. [1997 s34]

308.—(1) As soon as may be after the end of each year, but not later than 6 months thereafter, the Chief Appeals Officer shall make a report to the Minister of his or her activities and the activities of the appeals officers under this Part during that year and the Minister shall cause copies of the report to be laid before each House of the Oireachtas. Annual report. [1993 s254(1)]

(2) A report under *subsection (1)* shall be in such form and shall include information in regard to such matters (if any) other than those referred to in that subsection as the Minister may direct. [1993 s254(2)]

(3) The Chief Appeals Officer shall, whenever so requested by the Minister, give to the Minister information in relation to the matters that the Minister may specify concerning his or her activities or the activities of appeals officers under this Part. [1993 s254(3); 2005 (SW&P) s26 & Sch 4]

309.—(1) The Chief Appeals Officer may appoint any person whom he or she considers suitable to sit as an assessor with an appeals officer when any question, which appears to the Chief Appeals Officer to require the assistance of assessors, is heard. Appointment of assessors. [1993 s255]

(2) The Chief Appeals Officer may constitute, on the basis of districts or otherwise as he or she considers appropriate, panels of persons to sit as assessors with appeals officers and members may be selected in the manner that he or she may determine from those panels to so sit when any question, which in the opinion of the Chief Appeals Officer is appropriate for the assistance of assessors, is heard.

310.—(1) The Chief Appeals Officer shall have any other functions in relation to appeals under this Part that may be prescribed. Other functions of Chief Appeals Officer. [1993 s256(1)]

(2) In this section “functions” includes powers, duties and obligations. [1993 s256(2)]

311.—(1) Where any person is dissatisfied with the decision given by a deciding officer, the question shall, on notice of appeal being given to the Chief Appeals Officer within the prescribed time, be referred to an appeals officer. Appeals and references to appeals officers. [1993 s257(1)]

(2) Regulations may provide for the procedure to be followed on appeals and references under this Part. [1993 s257(2)]

(3) An appeals officer, when deciding a question referred under *subsection (1)* or *section 312*, shall not be confined to the grounds on which the decision of the deciding officer, or the determination of the employee of the Executive, as the case may require, was based, but may decide the question as if it were being decided for the first time. [1993 s257(3); 2005 (SW&P) s23 & Sch 1]

Supplementary welfare allowance — appeals.

[1996 s30(1)(b); 2005 (SW&P) s23 & Sch 1]

312.—Where a person is dissatisfied with the determination of an appeal by the person under *section 323* in relation to a claim for supplementary welfare allowance, the question shall, on notice of appeal being given to the Executive within the prescribed time, be forwarded by it to the Chief Appeals Officer for referral to an appeals officer.

Power to take evidence on oath.

[1993 s258]

313.—An appeals officer shall, on the hearing of any matter referred to him or her under this Part have power to take evidence on oath and for that purpose may administer oaths to persons attending as witnesses at that hearing.

Notification to persons to attend and give evidence or produce documents at appeal hearing.

[1993 s259(1)]

314.—(1) An appeals officer may, by giving written notice in that behalf to any person, require the person to attend at the time and place specified in the notice to give evidence in relation to any matter referred to the appeals officer under this Part or to produce any documents in the person’s possession, custody or control which relate to any such matter.

[1993 s259(2)]

(2) A notice under *subsection (1)* may be given either by delivering it to the person to whom it relates or by sending it by post in a prepaid registered letter addressed to that person at the address at which he or she ordinarily resides or at his or her place of business.

[1993 s259(3); 2005 (SW&P) s26 & Sch 4]

(3) A person to whom a notice under *subsection (1)* has been given and who refuses or wilfully neglects to attend in accordance with the notice or who, having so attended, refuses to give evidence or refuses or wilfully fails to produce any document to which the notice relates is guilty of an offence and is liable on summary conviction to a fine not exceeding €1,500.

[1993 s259(4)]

(4) Where a person required to attend to give evidence or to produce documents under *subsection (1)* fails to attend or to produce those documents, an appeals officer may, on serving notice on that person, apply to the District Court for an order directing that person to attend or to produce those documents as required.

Procedure where assessor appointed.

[1993 s260]

315.—Any matter referred to an appeals officer under this Part and to be heard by the appeals officer sitting with an assessor appointed under *section 309* may, with the consent of the parties appearing at the hearing, but not otherwise, be proceeded with in the absence of the assessor.

Award of expenses.

[1993 s261(1); 1996 s34]

316.—(1) In relation to any matter referred to an appeals officer under this Part the following apply:

(a) subject to *paragraph (b)*, an award shall not be made in respect of any costs (whether in respect of the representation of the appellant or otherwise in relation to the matter) incurred by a person;

(b) an appeals officer may make an award to a person appearing before the officer towards the person’s expenses, which shall be payable by the Minister.

[1996 s34]

(2) In *subsection (1)(b)*, “expenses” means—

- (a) expenses necessarily incurred by the appellant or a witness in respect of his or her travel and subsistence or loss of remuneration, and
- (b) in the case of a person appearing before an appeals officer in a representative capacity, an amount only in respect of that person's actual attendance.

(3) The Minister may pay to assessors referred to in *section 309* [1993 s261(2)] the amounts in respect of expenses (including expenses representing loss of remunerative time) as the Minister, with the sanction of the Minister for Finance, determines.

317.—An appeals officer may, at any time revise any decision of an appeals officer, where it appears to the appeals officer that the decision was erroneous in the light of new evidence or of new facts brought to his or her notice since the date on which it was given, or where it appears to the appeals officer that there has been any relevant change of circumstances since the decision was given. [1993 s262]
Revision by appeals officer of decision of appeals officer.

318.—The Chief Appeals Officer may, at any time, revise any decision of an appeals officer, where it appears to the Chief Appeals Officer that the decision was erroneous by reason of some mistake having been made in relation to the law or the facts. [1993 s263]
Revision by Chief Appeals Officer of decision of appeals officer.

319.—A revised decision given by an appeals officer shall take effect as follows: Effect of revised decision by appeals officer.

- (a) where any benefit, assistance, child benefit, family income supplement or continued payment for qualified children will, by virtue of the revised decision be disallowed or reduced and the revised decision is given owing to the original decision having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original decision took effect, but the original decision may, in the discretion of the appeals officer, continue to apply to any period covered by the original decision to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate; [1993 s264; 1996 s32 & Sch H]
- (b) where any benefit, assistance, child benefit, family income supplement or continued payment for qualified children will, by virtue of the revised decision, be disallowed or reduced and the revised decision is given in the light of new evidence or new facts (relating to periods before and after the commencement of this Act) which have been brought to the notice of the appeals officer since the original decision was given, it shall take effect from the date the appeals officer shall determine having regard to the new facts or new evidence and the circumstances of the case;
- (c) in any other case, it shall take effect from the date considered appropriate by the appeals officer having regard to the circumstances of the case.

Decision of appeals officer to be final and conclusive.

[1993 s265; 2005 (SW&P) s7(1)(c) & 10(c)]

320.—The decision of an appeals officer on any question—

(a) specified in *section 300(2)(a)(i), (ii) or (iii)*, other than a question arising under *Chapter 13 of Part 2* as to whether an accident arose out of and in the course of employment, and

(b) arising under *Part 3, 4, 5, 6, 7, 8, 9 or 11* or this Part,

shall, subject to *sections 301(1)(b), 317, 318, 324(1)(c) and 327*, be final and conclusive.

Supplementary welfare allowance.

[1996 s30(1)(h)]

321.—For the purposes of supplementary welfare allowance, every reference in this Part to a decision shall be read as a reference to a determination.

CHAPTER 3

Supplementary Welfare Allowance — Determinations and Appeals

Determination of entitlement to supplementary welfare allowance.

[1993 s266; 2005 (SW&P) s23 & Sch 1]

322.—Any function in relation to the determination of the entitlement of any person to supplementary welfare allowance and the amount of any such allowance shall, subject to *section 300, 312 or 323*, be a function of the chief executive officer of the Executive.

Appeals.

[1993 s267(1); 2005 (SW&P) s23 & Sch 1]

323.—Where a person is dissatisfied with the determination by an employee of the Executive of a claim by him or her for supplementary welfare allowance, an appeal shall lie against the determination to another employee of the Executive appointed or designated by the Minister.

Revision of determination of entitlement to supplementary welfare allowance.

[1993 s268; 2005 (SW&P) s23 & Sch 1]

324.—(1) An employee of the Executive (in this subsection referred to as the “first-named employee”) who is duly authorised to determine entitlement to a supplementary welfare allowance may, at any time—

(a) revise a determination of another employee of the Executive, other than an employee appointed or designated under *section 323*, of entitlement to such allowance if it appears to the first-named employee that the determination was erroneous in the light of new evidence or of new facts which have been brought to the notice of the first-named employee since the date on which the determination was given or by reason of some mistake having been made in relation to the law or the facts, or if it appears to the first-named employee that there has been any relevant change of circumstances since the determination was given,

(b) revise the determination of another employee of the Executive appointed or designated under *section 323*, if it appears to the first-named employee that there has been any relevant change of circumstances which has come to notice since the determination was given, or

- (c) revise the decision of an appeals officer, if it appears to the first-named employee that there has been any relevant change of circumstances which has come to notice since the decision was given,

and the provisions of this Part as to appeals shall apply to the revised determination in the same manner as they apply to an original determination of an employee of the Executive.

(2) *Subsection (1)(a) and (b)* shall not apply to a determination relating to a matter which is on appeal under *section 312* or *323*, as the case may require, unless the revised determination would be in favour of a claimant. [1996 s30(1)(g)]

325.—A revised determination of entitlement to a supplementary welfare allowance given by an employee of the Executive shall take effect as follows: Effect of revised determination by employee of Health Service Executive.

- (a) where any supplementary welfare allowance will, by virtue of the revised determination be disallowed or reduced and the revised determination is given owing to the original determination having been given, or having continued in effect, by reason of any statement or representation (whether written or verbal) which was to the knowledge of the person making it false or misleading in a material respect or by reason of the wilful concealment of any material fact, it shall take effect from the date on which the original determination took effect, but the original determination may, in the discretion of the employee of the Executive, continue to apply to any period covered by the original determination to which the false or misleading statement or representation or the wilful concealment of any material fact does not relate; [1993 s269; 2005 (SW&P) s23 & Sch 1]
- (b) where any supplementary welfare allowance will, by virtue of the revised determination, be disallowed or reduced and the revised determination is given in the light of new evidence or new facts (relating to periods before and after the commencement of this Act) which have been brought to the notice of the employee of the Executive since the original determination was given, it shall take effect from the date that the employee of the Executive shall determine having regard to the new facts or new evidence and the circumstances of the case;
- (c) in any other case, it shall take effect from the date considered appropriate by the employee of the Executive having regard to the circumstances of the case.

CHAPTER 4

General Provisions Relating to Decisions and Appeals

326.—Notwithstanding *section 311(2)*, where the Minister or a person designated by the Minister considers that the circumstances of a particular case warrant an oral hearing of the appeal, the Minister or any person so designated by him or her may direct the Chief Appeals Officer that the appeal be determined by way of an oral hearing. Appeals — oral hearings. [1993 s270]

Appeals to High Court.

[1993 s271]

327.—Any person who is dissatisfied with—

- (a) the decision of an appeals officer, or
- (b) the revised decision of the Chief Appeals Officer,

on any question, other than a question to which *section 320* applies, may appeal that decision or revised decision, as the case may be, to the High Court on any question of law.

Certificate by deciding officer or appeals officer.

[1993 s272]

328.—A document purporting to be a certificate of a decision made under this Act by a deciding officer or an appeals officer and to be signed by him or her shall be prima facie evidence of the making of the decision and of the terms of that decision, without proof of the signature of the officer or of his or her official capacity.

Revision to include revision consisting of reversal.

[1993 s273; 2005 (SW&P) s23 & Sch 1]

329.—A reference in this Part to a revised decision given by a deciding officer or an appeals officer or a revised determination given by an employee of the Executive includes a reference to a revised decision or determination which reverses the original decision or determination.

Regulations.

[1996 s31; 2005 (SW&P) s23 & Sch 1]

330.—The Minister may make regulations specifying the procedures to be followed by—

- (a) a deciding officer, when deciding questions under *sections 300 and 301*,
- (b) an appeals officer, when deciding questions under *sections 303, 311 and 312*, and
- (c) an employee of the Executive in making determinations in relation to supplementary welfare allowance including determinations under *section 323*.

CHAPTER 5

Social Welfare Tribunal

Application for adjudication by Social Welfare Tribunal.

[1993 s274; 1996 s33]

331.—Where, in relation to a stoppage of work or a trade dispute, a deciding officer or an appeals officer has decided that a person is disqualified under *section 68(1)* for receipt of unemployment benefit or under *section 147(2)* for receipt of unemployment assistance, that person may, notwithstanding any other provision of this Act, apply to the Social Welfare Tribunal (in this Chapter referred to as “the Tribunal”) for an adjudication under this Chapter.

Adjudications by Social Welfare Tribunal.

[1993 s275]

332.—(1) The following provisions apply in relation to an adjudication under this Chapter:

- (a) the Tribunal shall, before making the adjudication, take into account all the circumstances of the stoppage of work concerned and of the trade dispute which caused the stoppage of work, including (without prejudice to the generality of the foregoing)—
 - (i) the question whether the applicant is or was available for work and willing to work, but is or was deprived

of his or her employment through some act or omission on the part of the employer concerned which amounted to unfair or unjust treatment of the applicant,

- (ii) the question whether the applicant is or was prevented by the employer from attending for work at his or her place of employment or was temporarily laid off by the employer, without (in either such case) any reasonable or adequate consultation by the employer with the applicant or with a trade union acting on his or her behalf, or without (in either case) the use by the employer or by any body acting on his or her behalf of the services normally availed of by employers in the interests of good industrial relations,
 - (iii) the question whether any action or decision by the employer, amounting to a worsening of the terms or conditions of employment of the applicant and taken without any or any adequate consultation with, or any or any adequate notice to, the applicant, was a cause of the stoppage of work or of the trade dispute which caused the stoppage of work and was material grounds for the stoppage or the trade dispute,
 - (iv) the question whether the conduct of the applicant or of a trade union acting on his or her behalf was reasonable;
- (b) the Tribunal shall, having heard the evidence adduced before it, and the representations made to it, by the applicant and the employer and having considered whether the conduct of the applicant or of a trade union acting on his or her behalf was reasonable and whether the employer or a body acting on his or her behalf was willing to avail of the services normally availed of in the interests of good industrial relations, decide whether the applicant is or was unreasonably deprived of his or her employment and whether (if it decides that he or she is or was so deprived) the applicant shall, notwithstanding the decision under *section 68(1)* or under *section 147(2)* of the deciding officer or appeals officer, subject to the other conditions for the receipt of such benefit or assistance being satisfied, be qualified to receive unemployment benefit or unemployment assistance and (where appropriate) the period during which he or she shall be so qualified;
- (c) subject to *subsection (2)*, a decision of the Tribunal on an application for an adjudication shall be final and conclusive, but an appeal shall lie to the High Court on a question of law.

(2) A person interested (including the Minister) may apply to the Tribunal for a review of its decision and, where the Tribunal is satisfied that a material change has occurred in the circumstances of the stoppage of work or of the trade dispute which caused the stoppage of work, or that there is new evidence or new facts which in the opinion of the Tribunal could have affected its decision, it may review its decision and such a review shall be treated as an adjudication under this section. [1993 s275]

Pr.10	[No. 26.] <i>Social Welfare Consolidation Act</i> [2005.] 2005.
Social Welfare Tribunal.	333. —(1) There shall be a Tribunal, which shall be known as the Social Welfare Tribunal, to hear and decide applications for adjudications under this Chapter.
[1993 s276(1)]	
[1993 s276(2)]	(2) The Tribunal shall consist of a chairman and 4 ordinary members.
[1993 s276(3)]	(3) The members of the Tribunal shall be appointed by the Minister and shall be eligible for re-appointment.
[1993 s276(4)]	(4) (a) 2 ordinary members of the Tribunal shall be persons representative of workers and nominated for appointment as such members by the body known as the Irish Congress of Trade Unions.
	(b) The 2 other ordinary members of the Tribunal shall be persons representative of employers and nominated for appointment as such members by an organisation representative of employers.
[1993 s276(5)]	(5) The term of office of a member of the Tribunal shall be the period specified by the Minister when appointing the member.
[1993 s276(6)]	(6) (a) A member of the Tribunal may, by letter addressed to the Minister, resign his or her membership.
	(b) A member of the Tribunal may be removed from office by the Minister.
[1993 s276(7)]	(7) (a) Whenever a vacancy occurs in the membership of the Tribunal and is caused by the resignation, removal from office or death of an ordinary member mentioned in <i>subsection (4)(a)</i> , the vacancy shall be filled by the Minister by appointment in the manner specified in that subsection.
	(b) Whenever a vacancy occurs in the membership of the Tribunal and is caused by the resignation, removal from office or death of an ordinary member mentioned in <i>subsection (4)(b)</i> , the vacancy shall be filled by the Minister by appointment in the manner specified in that subsection.
[1993 s276(8)]	(8) In the case of a member of the Tribunal filling a vacancy caused by the resignation, removal from office or death of a member before the completion of the term of office of the last-mentioned member, the member filling that vacancy shall hold office for the remainder of the term of office of the person who resigned, died or was removed from office.
[1993 s276(9)]	(9) A member of the Tribunal shall be paid the remuneration (if any) and allowances that may be determined by the Minister with the consent of the Minister for Finance.
[1993 s276(10)]	(10) The Minister may, with the consent of the Minister for Finance, appoint such employees of the Tribunal as he or she considers necessary to assist the Tribunal in the performance of its functions, and those employees shall hold office on such terms and receive such remuneration as the Minister for Finance determines.
[1993 s276(11)]	(11) (a) The Tribunal, on the hearing of an application under this Chapter, shall have power to take evidence on oath and

for that purpose may cause oaths to be administered to persons attending as witnesses at the hearing.

- (b) Where a person gives false evidence before the Tribunal in such circumstances that, if the person had given the evidence before a court, he or she would be guilty of perjury, he or she is guilty of that offence.
- (c) The Tribunal may, by giving written notice in that behalf to any person, require the person to attend at the time and place specified in the notice to give evidence in relation to any matter referred to the Tribunal under this Chapter or to produce any documents in his or her possession, custody or control which relate to any such matter.
- (d) A notice under *paragraph (c)* may be given either by delivering it to the person to whom it relates or by sending it by post in a prepaid registered letter addressed to the person at the address at which he or she ordinarily resides.
- (e) A person to whom a notice under *paragraph (c)* has been given and who refuses or wilfully neglects to attend in accordance with the notice or who, having so attended, refuses to give evidence or refuses or wilfully fails to produce any document to which the notice relates is guilty of an offence and is liable on summary conviction to a fine not exceeding €150. [2005 (SW&P) s26 & Sch 4]

(12) The Minister may make regulations giving effect to this section and those regulations may, in particular but without prejudice to the generality of the foregoing, provide for all or any of the following matters: [1993 s276(12)]

- (a) the procedure to be followed regarding the making of applications to the Tribunal;
- (b) the times and places of hearings by the Tribunal;
- (c) the representation of parties attending hearings by the Tribunal;
- (d) the procedure regarding the hearing of applications by the Tribunal;
- (e) the publication and notification of decisions of the Tribunal;
- (f) notices relating to applications or hearings by the Tribunal;
- (g) the award by the Tribunal of costs and expenses and the payment of those awards;
- (h) an official seal of the Tribunal.

PART 11

OVERPAYMENTS, REPAYMENTS, SUSPENSION OF PAYMENT, ETC.

Interim payments
and suspension of
payment.

[1993 s277(1); 2005
(SW&P) s7(1)(c) &
10(c)]

334.—(1) Regulations may make provision in relation to matters arising—

- (a) pending the decision or determination under *Part 2, 3, 4, 5, 6, 7, 8, 9 or 10* or this Part (whether in the first instance or on an appeal or reference, and whether originally or on revision) of any claim for benefit, assistance, child benefit, family income supplement or continued payment for qualified children or of any question affecting any person's right to any such benefit, assistance, child benefit, family income supplement or continued payment for qualified children or to receipt thereof or any person's liability for contributions, or
- (b) out of the effect of any appeal or revision of any decision or determination under *Part 2, 3, 4, 5, 6, 7, 8, 9 or 10* or this Part on any such claim or question.

[1993 s277(2); 2005
(SW&P) s23 & Sch
1]

(2) Where it appears to the Minister that a question has arisen or may arise as to whether—

- (a) the conditions for the receipt of benefit, assistance (other than supplementary welfare allowance determined by the Executive), child benefit, family income supplement or continued payment for qualified children payable under a decision are or were fulfilled, or
- (b) a decision that any such benefit, assistance, child benefit, family income supplement or continued payment for qualified children is payable ought to be revised under this section,

the Minister may direct that payment of that benefit, assistance, child benefit, family income supplement or continued payment for qualified children shall be suspended in whole or in part until the question has been decided.

[1993 s277(3); 2005
(SW&P) s23 & Sch
1]

(3) Where it appears to an employee of the Executive who is duly authorised to determine entitlement to supplementary welfare allowance that a question has arisen or may arise as to whether—

- (a) the conditions for the receipt of an allowance payable under a determination are or were fulfilled, or
- (b) a determination of entitlement ought to be revised under this section,

payment of the supplementary welfare allowance may be suspended in whole or in part until that question has been determined.

Overpayments.

[1993 s278; 2005
(SW&P) s23 & Sch
1]

335.—Where, in accordance with *section 302, 319 or 325*, a decision or determination is varied or reversed by a deciding officer, an appeals officer or an employee of the Executive (as the case may be) so as to disallow or reduce any benefit, assistance, child benefit, family income supplement or continued payment for qualified children paid or payable to a person—

- (a) any benefit paid in pursuance of the original decision shall be repayable to the Social Insurance Fund to the extent to which it would not have been payable if the decision on the appeal or revision had been given in the first instance and the person and any other person to whom the benefit was paid on behalf of that person, or the personal representative of that person, shall be liable to pay to the Fund, on demand made in that behalf by an officer of the Minister, the sum so repayable,
- (b) any assistance (other than supplementary welfare allowance determined by the Executive under *Part 3*), child benefit, family income supplement or continued payment for qualified children paid in pursuance of the original decision shall be repayable to the Minister to the extent to which it would not have been payable if the decision on the appeal or revision had been given in the first instance and the person and any other person to whom that assistance, child benefit, family income supplement or continued payment for qualified children (as the case may be) was paid on behalf of that person, or the personal representative of that person, shall be liable to pay to the Minister, on demand made in that behalf by an officer of the Minister, the sum so repayable,
- (c) any supplementary welfare allowance determined by the Executive paid in pursuance of the original determination shall be repayable to the Executive to the extent to which it would not have been payable if the revised determination had been given in the first instance and the person and any other person to whom the supplementary welfare allowance was paid on behalf of that person, or the personal representative of that person, shall be liable to pay on demand by the Executive the sum so repayable,
- (d) any supplementary welfare allowance paid in pursuance of the original determination shall be repayable to the Minister to the extent to which it would not have been payable if the revised decision made in accordance with *section 301(2)* had been given in the first instance and the person and any other person to whom the supplementary welfare allowance was paid on behalf of that person, or the personal representative of that person, shall be liable to pay on demand by the Minister the sum so repayable.

336.—Where, in any case, other than a case involving a revised decision or determination in accordance with *section 302, 319* or *325*, a person has been—

Repayment of benefit, assistance, etc., overpaid.

- (a) in receipt of any benefit, assistance, child benefit, family income supplement or continued payment for qualified children for any period during which that person was not entitled thereto, or
- (b) in receipt of that benefit, assistance, child benefit, supplement or payment at a rate higher than that to which he or she was entitled,

[1993 s279; 2005 (SW&P) s23 & Sch 1]

then that person and any other person to whom that benefit, assistance, child benefit, supplement or payment was paid on behalf of that person, or the personal representative of that person, shall be liable to pay—

- (i) to the Social Insurance Fund, in the case of benefit,
- (ii) to the Minister, in the case of assistance (other than supplementary welfare allowance determined by the Executive), child benefit, family income supplement or continued payment for qualified children, and
- (iii) to the Executive, in the case of supplementary welfare allowance determined by the Executive,

on demand, any sums paid to that person in respect of that benefit, assistance, child benefit, supplement or payment during that period or, as the case may be, a sum representing the difference between that benefit, assistance, child benefit, supplement or payment at the rate actually paid and benefit, assistance, child benefit, supplement or payment at the rate to which the person was entitled.

Liability to repay where person convicted of offence.

[1997 s31(a); 2005 (SW&P) s23, 26 & Sch 1, 4]

337.—Where a person is convicted of an offence under section 32 of the Larceny Act 1916 or Part 2 of the Criminal Justice (Theft and Fraud Offences) Act 2001, by virtue of having received any benefit, assistance, child benefit or family income supplement which he or she was not entitled to receive, that person is liable to pay—

- (a) to the Social Insurance Fund, in the case of benefit,
- (b) to the Minister, in the case of assistance (other than supplementary welfare allowance determined by the Executive), child benefit or family income supplement, and
- (c) to the Executive, in the case of supplementary welfare allowance determined by the Executive,

on demand, a sum not exceeding the amount of the benefit, assistance, child benefit or family income supplement to which that conviction applies.

Recovery of debts.

[1998 s20(1); 2005 (SW&P) s23 & Sch 1]

338.—Where a person has received moneys from the Department of Social and Family Affairs, which he or she was not entitled to receive, the person shall be liable to repay—

- (a) to the Social Insurance Fund, in the case of benefit,
- (b) to the Minister, in the case of assistance (other than supplementary welfare allowance determined by the Executive), child benefit, family income supplement or continued payment for qualified children,
- (c) to the Executive, in the case of supplementary welfare allowance determined by the Executive,

on demand a sum not exceeding the amount of the money received.

Distribution of assets.

[1993 s280(1)]

339.—(1) The personal representative of a person who was at any time in receipt of assistance shall, not less than 3 months before beginning to distribute the assets of that person—

- (a) inform the Minister, by written notice delivered to the Minister, of his or her intention to distribute the assets, and provide the Minister with a schedule of the assets of the estate, and

- (b) where requested in writing by the Minister within 3 months of giving the notice and schedule of assets referred to in *paragraph (a)*, ensure that sufficient assets are retained, to the extent (if any) appropriate, to repay any sum which may be determined to be due to the Minister or the State (as the case may be) in respect of—
- (i) payment of assistance to the person at a time when the person was not entitled to receive assistance, or
 - (ii) payment of assistance to the person of an amount in excess of the amount which the person was entitled to receive.

(2) Notwithstanding any other provision of this Act, for the purposes of determining the sum which is due to the Minister under *subsection (1)*, the means of the deceased person for the period in respect of which assistance was paid to him or her shall, in the absence of evidence to the contrary, be calculated on the basis that the deceased person's assets at the time of his or her death belonged to him or her for that entire period. [1993 s280(2)]

(3) A personal representative who contravenes *subsection (1)* and who distributes the assets of the person whose estate he or she represents without payment of any sum which is due to the Minister in respect of— [1993 s280(3)]

- (a) payments of assistance to the person at a time when the person was not entitled to receive assistance, or
- (b) payments of assistance to the person of amounts in excess of the amounts which the person was entitled to receive,

shall be personally liable to repay to the Minister an amount equal to the amount (if any) which the Minister would have received if, in the administration of the estate of the person, that sum had been duly taken into account and repaid to the Minister to the extent (if any) appropriate, having regard to the assets of the person, and that amount shall be a debt due by the personal representative to the Minister.

(4) Any proceedings to recover assistance due to the Minister as a debt due to the State under *section 341(3)* shall be maintainable against the estate of a deceased person if brought at any time within the 6 years beginning on the later of the date on which the notice or the date on which the schedule of assets under *subsection (1)(a)* is received by the Minister. [1993 s280(4); 1996 s41(a)]

340.—(1) Notwithstanding any enactment or rule of law, where sums are due to the Minister or the Social Insurance Fund in accordance with *section 336* or *338* because benefit or assistance which was intended for a beneficiary was paid to a financial institution for the credit of an account kept with that institution by the beneficiary and he or she dies before the payment or payments were made, the benefit or assistance may be recovered from the financial institution in accordance with *subsection (2)*. [2001 s22]

Recovery of payments from financial institutions.

(2) The Minister may give written notice to a financial institution requiring the institution to pay to the Minister, within the period specified in the notice, the lesser of the following amounts: [2001 s22]

- (a) the amount specified in the notice, being the amount of benefit or assistance recoverable in accordance with *subsection (1)*; or
- (b) the amount standing to the credit of the account when the notice is received by the institution;

and the financial institution shall comply with such a direction.

[2001 s22]

(3) In this section “financial institution” means—

- (a) a bank which is the holder of a licence under section 9 of the Central Bank Act 1971,
- (b) a trustee savings bank within the meaning of the Trustee Savings Banks Act 1989,
- (c) a building society within the meaning of the Building Societies Act 1989,
- (d) a post office savings bank established under the Post Office Savings Bank Acts 1861 to 1958, or
- (e) any other body that may be prescribed.

Recovery of sums due by civil proceedings or by deduction from other payments.

[1993 s281(1)]

341.—(1) All sums due to the Social Insurance Fund, other than in accordance with *section 336*, shall be recoverable as debts due to the State and, without prejudice to any other remedy (notwithstanding the assignment by any regulations under *section 17(2)* to the Collector-General or any other person of any function referred to in that section in relation to employment contributions or the assignment by any regulations under *section 23(2)* to the Collector-General of any function referred to in that section in relation to self-employment contributions), may be recovered by the Minister as a debt under statute or simple contract debt in any court of competent jurisdiction.

[1993 s281(2)]

(2) Notwithstanding *section 272*, or any provision in any other enactment specifying the period within which proceedings may be commenced to recover a debt under statute or simple contract debt, any proceedings for the recovery of any sums due to the Social Insurance Fund by way of employment contributions under *section 13(1)* or self-employment contributions under *section 21(1)* may be brought and shall be maintainable at any time.

[1993 s281(3)]

(3) All sums due to the Minister, other than in accordance with *section 336*, under this Act shall be recoverable as debts due to the State and, without prejudice to any other remedy, may be recovered by the Minister as a debt under statute or simple contract debt in any court of competent jurisdiction.

[1996 s41(b)]

(4) Section 9 of the Civil Liability Act 1961 shall not apply to an action for the recovery of a debt due to the Minister or to the State under this Act.

[1993 s281(4)]

(5) Every sum repaid to or recovered by the Minister under this Act shall be paid into or disposed of for the benefit of the Exchequer or the Social Insurance Fund, as appropriate, in the manner that the Minister for Finance shall direct.

(6) All sums due to the Executive under this Act shall be recoverable as debts due to the State and may, without prejudice to any other remedy, be recovered by the Executive as a debt under statute or simple contract debt in any court of competent jurisdiction. [1993 s281(5); 2005 (SW&P) s23 & Sch 1]

(7) Any benefit, assistance, supplement or payment repayable in accordance with *section 335, 336, 337 or 338* may, without prejudice to any other method of recovery, be recovered by deduction, subject to the conditions and in the circumstances that shall be prescribed, from any benefit, assistance, supplement or payment to which the person concerned is or becomes entitled. [1993 s281(6); 2005 (SW&P) s21(b)]

(8) Any child benefit repayable in accordance with *section 335, 336, 337 or 338* may, without prejudice to any other method of recovery, be recovered by deduction from any payment or payments on account of child benefit to which such person then is or becomes entitled. [1993 s281(7); 1998 s20(2)]

(9) The power conferred on the Minister by this section to deduct from any payments on account of benefit, assistance, child benefit or family income supplement to which a person becomes entitled any sums payable by the person to the Minister or the Executive under this section, may be exercised, notwithstanding that proceedings have been instituted in a court for the recovery of the sums which the person is liable to repay to the Minister or the Executive as aforesaid or that an order has been made by a court requiring the payment by the person of the sums which he or she is liable to pay to the Minister or the Executive under this section, and any costs required by that order to be paid to the Minister or the Executive are deemed, for the purposes of this section, to be sums payable by the person to the Minister or the Executive (as the case may be) under this section. [1993 s281(8); 2005 (SW&P) s23 & Sch 1]

342.—Notwithstanding anything to the contrary, where a person is required to repay an amount of any benefit, assistance, child benefit, family income supplement or continued payment for qualified children in accordance with this Act, an officer of the Minister authorised by him or her for this purpose, or in the case of supplementary welfare allowance determined by an employee of the Executive, may, subject to the conditions and in the circumstances that shall be prescribed, defer, suspend, reduce or cancel repayment of any such amount. Repayment of amounts due to be deferred, suspended, reduced or cancelled. [1993 s282; 2005 (SW&P) s21(c), 23 & Sch 1]

343.—In any proceedings for an offence under this Act, or in any proceedings involving any issue related to the payment of contributions, or for the recovery of any sums due to the Minister or the Social Insurance Fund, a decision on any question relevant to the proceedings given in accordance with this Act shall, unless an appeal or reference in respect of the decision is pending or the prescribed time for appealing against the decision has not expired, be conclusive for the purpose of those proceedings and— Effect of decision for purposes of proceedings. [1993 s283]

- (a) if any such decision which might be so given has not been obtained and the decision is necessary for the determination of the proceedings, the question shall be submitted for decision in accordance with this Act, and
- (b) where any such appeal or reference is pending or the time for so appealing has not expired or any question has been submitted under *paragraph (a)*, the court dealing with the case shall adjourn the proceedings until such time as a final decision on the question has been obtained.

PART 12

LIABILITY TO MAINTAIN FAMILY

Interpretation.

344.—(1) In this Part—

[1993 s284(1); 2005
(SW&P) s23 & Sch
1]

“allowance” means one-parent family payment, supplementary welfare allowance or a relevant payment by virtue of *section 178(1)(a)* or *(b)*;

“antecedent order” means—

- (a) an order under *section 346(5)*,
- (b) an order under *section 346(6)* (insofar as it is deemed to be an order under section 17 of the Enforcement of Court Orders Act 1926), or
- (c) an order under *section 346(6)* (insofar as it is deemed to be an order under section 5 of the Enforcement of Court Orders Act 1940);

“attachment of earnings order” means an order under *section 347*;

“competent authority”, in relation to one-parent family payment, means the Minister, and, in relation to supplementary welfare allowance, means the Executive which granted that allowance to a recipient, or the Minister where the allowance was granted by a deciding officer;

“earnings” means any sums payable to a person—

- (a) by way of wages or salary (including any fees, bonus, commission, overtime pay or other emoluments payable in addition to wages or salary or payable under a contract of service),
- (b) by way of pension or other like benefit in respect of employment (including an annuity in respect of past services, whether or not rendered to the person paying the annuity, and including periodical payments by way of compensation for the loss, abolition or relinquishment, or diminution in the emoluments, of any office or employment);

[1997 s29]

“husband” in relation to a woman who has been married more than once, refers only to her last husband and for this purpose that last husband shall be read as including the man to whom, but for the fact the marriage has been dissolved, being a dissolution recognised as valid in the State, she would be married;

[1997 s29]

“order of the Court” means a maintenance order (including maintenance specified in the order to be in respect of a child), including a lump sum order, a variation order or an interim order, made by a court under the Guardianship of Infants Act 1964, the Family Law (Maintenance of Spouses and Children) Act 1976, the Status of Children Act 1987, the Judicial Separation and Family Law Reform Act 1989, the Family Law Act 1995 or under any other enactment relating to maintenance, as the case may be, or an order of the court made on foot of a separation agreement;

“wife” in relation to a man who has been married more than once, [1997 s29]
refers only to his last wife and for this purpose that last wife shall be
read as including the woman to whom, but for the fact that the mar-
riage has been dissolved, being a dissolution recognised as valid in
the State, he would be married.

(2) Every reference in this Part to a person who is liable to main- [1993 s284(2)]
tain another person shall be read as meaning a person who by virtue
of *section 345* is liable to maintain that other person.

345.—For the purposes of *sections 173* and *189* and without preju- Liability to
dice to any obligations imposed by law or otherwise, the following maintain family.
provisions apply—

[1993 s285; 1996
s19(1) & Sch E]

(a) a man shall be liable to maintain—

(i) his wife, and

(ii) any child of his, being a child who is under the age of
18 years or (save for the purposes of *section 189*)
who is of or over that age and under the age of 21
years, and is receiving full-time education or instruc-
tion by day at any university, college, school or other
educational establishment,

and

(b) a woman shall be liable to maintain—

(i) her husband, and

(ii) any child of hers, being a child who is under the age
of 18 years or (save for the purposes of *section 189*)
who is of or over that age and under the age of 21
years, and is receiving full-time education or instruc-
tion by day at any university, college, school or other
educational establishment.

346.—(1) Where an allowance is paid to any recipient, every per- Contribution
son who is liable to maintain that recipient or to maintain any child towards benefit or
in respect of whom an increase in that allowance is granted, shall be allowance.
liable to contribute to the competent authority the amount that may [1993 s286(1); 1997
be determined to be appropriate towards that allowance. s29(3)]

(2) Subject to *subsection (1)*, the Minister may make regulations, [1997 s29(3)(b)]
in particular and without prejudice to the generality of this Part to
provide for the basis on which the amount which a liable relative,
within the meaning of *subsection (3)*, is liable to contribute by virtue
of *subsection (1)* is determined, and for this purpose the regulations
may—

(a) disregard in whole or in part any amount of the income of
a liable relative from any source specified in the regu-
lations, and

(b) require an employer or any other person to give the infor-
mation that may be required for the purposes of
determining the amount which a liable relative is
required to contribute.

[1993 s286(2); 1996 s19(1) & Sch E] (3) Where a person who is liable to contribute under *subsection (1)* (subsequently referred to in this Part as “the liable relative”) fails or neglects to contribute, the competent authority may apply to the District Court for an order directing the liable relative to make that contribution towards the allowance.

[1993 s286(3)] (4) The competent authority, before making an application to the District Court under *subsection (3)*, shall serve notice of the application on the liable relative.

[1993 s286(4); 1998 s24(5)] (5) Where a judge of the District Court is satisfied that, at the time of the hearing of an application by the competent authority under *subsection (3)*, the liable relative had failed or neglected to make the contribution required under this section and was able to contribute to the allowance granted, the judge shall order the payment of that contribution to the competent authority in the manner he or she considers proper.

[1993 s286(5)] (6) An order made by the District Court under *subsection (5)* is, for the purposes of its variation or enforcement, deemed to be an order for payment by instalments made under section 17 of the Enforcement of Court Orders Act 1926, and that section shall be read accordingly.

[1993 s286(6)] (7) The District Court may, on the application of either the liable relative or the competent authority, vary in accordance with section 5 of the Enforcement of Court Orders Act 1940, an order made by it under *subsection (5)* and that section shall, with any necessary modifications, be read accordingly but any such application made by either party shall be notified to the other party in advance.

[1993 s286(7)] (8) The District Court may, on application by the competent authority in whose favour an order was made under *subsection (5)* for an order for the arrest and imprisonment of the debtor under section 6 of the Enforcement of Court Orders Act 1940, proceed in accordance with that section.

[1993 s286(8)] (9) The following provisions shall not apply to orders made under *subsection (5)*:

(a) section 4(1) (inserted by section 3(3) of the Courts (No. 2) Act 1986) of the Enforcement of Court Orders Act 1940 (duration of instalment orders); and

(b) section 5(4) (inserted by section 3 of the Courts (No. 2) Act 1986) of the Enforcement of Court Orders Act 1940 (duration of variation orders).

Attachment of earnings order.

[1993 s287(1)]

347.—(1) (a) On application to the District Court by a competent authority on whose application the District Court has made an antecedent order, the Court may, to secure payments under the antecedent order, if it is satisfied that the liable relative is a person to whom earnings are to be paid, make an attachment of earnings order.

(b) References in *paragraph (a)* to an antecedent order made by the District Court shall include references to such an order made, varied or affirmed on appeal from that Court.

[1993 s287(2)]

(2) An attachment of earnings order shall be an order directed to a person who (at the time of the making of the order or at any time

after the making of the order) has the liable relative in his or her employment and shall operate as a direction to that person to make, at the times that may be specified in the order, periodical deductions of the amounts (specified in the order) that may be appropriate, having regard to the normal deduction rate (within the meaning of *subsection (4)(a)*) and the protected earnings rate (within the meaning of *subsection (4)(b)*), from the liable relative's earnings and to pay the amounts deducted at the times the Court may order to the District Court clerk specified by the attachment of earnings order for transmission to the person or competent authority entitled to receive payments made under the relevant antecedent order.

(3) An attachment of earnings order shall not be made without the consent of the liable relative, unless the District Court is satisfied that the liable relative has, without reasonable excuse, defaulted in the making of any payment under the relevant antecedent order. [1993 s287(3)]

(4) An attachment of earnings order shall— [1993 s287(4)]

(a) specify the normal deduction rate, being the rate at which the District Court considers it reasonable that the earnings to which the order relates should be applied in satisfying the relevant antecedent order, not exceeding the rate appearing to the District Court to be necessary for the purpose of—

(i) securing payment of the sums that are due from time to time under the relevant antecedent order, and

(ii) securing payment within a reasonable period of any sums already due and unpaid under the relevant antecedent order,

(b) specify the protected earnings rate, being the rate below which, having regard to the resources and the needs of the liable relative, the District Court considers it proper that the relevant earnings should not be reduced by a payment made in pursuance of the attachment of earnings order, and

(c) contain, so far as they are known to the District Court, the particulars it considers appropriate for the purpose of enabling the liable relative to be identified by the person to whom the order is directed.

(5) Payments under an attachment of earnings order shall be in lieu of payments of the like total amount under the relevant antecedent order that have not been made and that, but for the attachment of earnings order, would be required to be made under the relevant antecedent order. [1993 s287(5)]

348.—(1) Where an attachment of earnings order or an order varying it is made, the employer for the time being affected by it shall, where it has been served on him or her, comply with it but the employer shall be under no liability for non-compliance with the order before 10 days have elapsed since the service. Employer's obligations in relation to attachment of earnings order.

[1993 s288(1)]

(2) Where an attachment of earnings order is served on any person and the liable relative is not in his or her employment or the liable relative subsequently ceases to be in his or her employment, that person shall (in either case) within 10 days from the date of [1993 s288(2)]

service or, as the case may be, the cesser, give notice of that fact to the District Court.

[1993 s288(3)]

(3) On any occasion when a person makes, in compliance with an attachment of earnings order, a deduction from a liable relative's earnings, the person shall give to the liable relative a written statement of the total amount of the deduction.

[1993 s288(4)]

(4) The court registrar or court clerk specified by an attachment of earnings order shall cause the order to be served on the employer to whom it is directed and on any subsequent employer of the liable relative concerned of whom the registrar or clerk so specified becomes aware and service may be effected by leaving the order or a copy of the order at, or sending the order or a copy of the order by registered prepaid post to, the residence or place of business in the State of the person to be served.

Payments under
attachment of
earnings order.

[1993 s289]

349.—Any payments made to a District Court clerk under an attachment of earnings order, when transmitted by the District Court clerk to the competent authority entitled to receive those payments, are deemed to be payments made by the liable relative so as to discharge any sums payable under the relevant antecedent order.

Powers of District
Court.

[1993 s290(1)]

350.—(1) In relation to an attachment of earnings order or an application for such an order, the District Court that made the order or to which the application is made may, before or at the hearing or while the order is in force—

(a) order the liable relative to give to the District Court, within a specified period, a written statement signed by the liable relative containing—

(i) the name and address of any person by whom earnings are paid to him or her,

(ii) specified particulars as to his or her earnings and expected earnings and as to his or her resources and needs, and

(iii) specified particulars for enabling the liable relative to be identified by any employer of his or hers,

and

(b) order that any person appearing to the District Court to have the liable relative in his or her employment to give to the Court, within a specified period, a statement signed by that person, or on his or her behalf, containing specified particulars of the liable relative's earnings and expected earnings.

[1993 s290(2)]

(2) Notice of an application for an attachment of earnings order served on a liable relative may include a requirement that he or she shall give to the District Court, within the period and in the manner specified in the notice, a written statement of the matters referred to in *subsection (1)(a)* and of any other matters which are or may be relevant to the determination of the normal deduction rate and the protected earnings rate to be specified in the order.

[1993 s290(3)]

(3) In any proceedings in relation to an attachment of earnings order, a statement given to the District Court in compliance with an

order under *subsection (1)(a)* or *(b)* or with a requirement under *subsection (2)* shall be admissible as evidence of the facts stated therein, and a document purporting to be such a statement is deemed, unless the contrary is shown, to be a statement so given.

351.—Where an attachment of earnings order is in force—

Changes in
employment.

- (a) the liable relative shall notify in writing the District Court that made the order of every occasion on which he or she leaves any employment, or becomes employed or re-employed, not later (in each case) than 10 days from the date on which he or she does so, [1993 s291]
- (b) the liable relative shall, on any occasion on which he or she becomes employed or re-employed, include in his or her notification under *paragraph (a)* particulars of his or her earnings and expected earnings from the relevant employment,
- (c) any person who becomes an employer of the liable relative and knows that the order is in force and by what court it was made shall, within 10 days of him or her becoming the liable relative's employer or of acquiring that knowledge (whichever is the later), notify the District Court in writing that he or she is the liable relative's employer, and include in his or her notification a statement of the liable relative's earnings and expected earnings, and
- (d) any person who is an employer of the liable relative and knows that the order is in force and by what court it was made shall, within 10 days of such occurrence notify the competent authority and the District Court in writing of any increase in earnings paid to the liable relative.

352.—(1) Where an attachment of earnings order is in force, the District Court that made the order shall, on the application of the employer concerned or the liable relative or competent authority to whom payments are being made under the order, determine whether payments (or any portions of those payments) to the liable relative of a particular class or description specified by the application are earnings for the purpose of the order, and the employer shall give effect to any determination for the time being in force under this section.

Determinations by
District Court.

[1993 s292(1)]

(2) Where an application under this section is made by the employer, he or she shall not incur any liability for non-compliance with the order in relation to any payments (or any portions of those payments) of the class or description specified by the application which are made by the employer to the liable relative while the application or any appeal in consequence thereof or any decision in relation to the application or appeal is pending, but this subsection shall not, unless the District Court otherwise orders, apply in relation to those payments (or any portions of those payments) where the employer subsequently withdraws the application or, as the case may be, abandons the appeal.

[1993 s292(2)]

Liabile relative in
service of State.

[1993 s293(1); 2005
(SW&P) s23 & Sch
1]

353.—(1) Where a liable relative is in the service of the State, a local authority, a harbour authority within the meaning of the Harbours Act 1946, the Executive, a vocational education committee established by the Vocational Education Act 1930, or a committee of agriculture established by the Agriculture Act 1931 or is a member of either House of the Oireachtas—

(a) in a case where a liable relative in the service of the State is employed in a department, office, organisation, service, undertaking or other body, its chief officer (or such other officer as the Minister of the Government by whom the department, office, organisation, service, undertaking or other body is administered may from time to time designate) shall, for the purposes of this Act, be regarded as having the liable relative in his or her employment,

[2005 (SW&P)
s23 & Sch 1]

(b) in a case where a liable relative is in the service of such an authority or committee or the Executive, its chief officer shall, for the purposes of this Act, be regarded as having the liable relative in his or her employment,

(c) in any other case, where a liable relative is paid out of the Central Fund or out of moneys provided by the Oireachtas, the Secretary-General of the Department of Finance (or such other officer of the Minister for Finance as that Minister may from time to time designate) shall, for the purposes of this Act, be regarded as having the liable relative in his or her employment, and

(d) any earnings of a liable relative paid out of the Central Fund or out of moneys provided by the Oireachtas shall be regarded as paid by the chief officer referred to in *paragraph (a)* or *(b)*, as the case may be, the Secretary-General of the Department of Finance or such other officer as may be designated under *paragraph (a)* or *(c)*, as the case may be, as may be appropriate.

[1993 s293(2)]

(2) Where any question arises in proceedings for or arising out of an attachment of earnings order as to what department, office, organisation, service, undertaking or other body a liable relative in the service of the State is employed in for the purposes of this section, the question may be referred to and determined by the Minister for Finance.

[1993 s293(3)]

(3) A document purporting to contain a determination of the Minister for Finance under *subsection (2)* and to be signed by an officer of the Minister for Finance shall, in any proceedings mentioned in that subsection, be admissible in evidence and be deemed, unless the contrary is shown, to contain an accurate statement of that determination.

[1993 s293(4)]

(4) In this section references to a liable relative in the service of the State shall include references to a liable relative to whom earnings are paid directly out of moneys provided by the Oireachtas.

Discharge, variation
or lapse of
attachment of
earnings order.

[1993 s294(1); 2005
(SW&P) s26 & Sch
4]

354.—(1) The District Court that made an attachment of earnings order may, where it thinks fit, on the application of the competent authority, the liable relative, or the District Court clerk on whose application the order was made, make an order discharging or varying that order.

(2) Where an order varying an attachment of earnings order is made under this section, the employer shall, where it has been served on the employer, comply with it, but he or she shall be under no liability for non-compliance before 10 days have elapsed since the service. [1993 s294(2)]

(3) Where an employer affected by an attachment of earnings order ceases to have the liable relative in his or her employment, the order shall, in so far as that employer is concerned, lapse (except in relation to deductions from earnings paid after the cesser by that employer and payment to the person in whose favour the order was made of deductions from earnings made at any time by that employer). [1993 s294(3)]

(4) The lapse of an order under *subsection (3)* shall not prevent its remaining in force for other purposes. [1993 s294(4)]

355.—(1) An attachment of earnings order shall cease to have effect on the discharge of the relevant antecedent order, except as regards payments under the attachment of earnings order in respect of any time before the date of the discharge. Cesser. [1993 s295(1)]

(2) Where an attachment of earnings order ceases to have effect, the clerk or registrar of the Court that made the order shall give notice of the cesser to the employer. [1993 s295(2)]

356.—(1) Where, without reasonable excuse, a person— Offences.

(a) fails to comply with *section 348(1)* or (2) or *section 351* or an order under *section 350* or *section 354(2)*, or [1993 s296(1)]

(b) gives to a court a statement under *section 350(1)*, or a notification under *section 351*, that is false or misleading, or fails to give any statement,

and the competent authority as a result fails to obtain a sum of money due under an attachment of earnings order, that sum may be sued for as a simple contract debt in any court of competent jurisdiction by the competent authority or the District Court clerk to whom that sum is to be paid, and that court may order the person to pay to the competent authority or the District Court clerk, as appropriate, the amount (not exceeding the sum aforesaid) that in all the circumstances the court considers proper for distribution in the manner and in the amounts that the court may specify to the competent authority for whose benefit the attachment of earnings order was made.

(2) Where a person gives to a District Court— [1993 s296(2); 2005 (SW&P) s26 & Sch 4]

(a) a statement under *section 350*, or

(b) a notification under *section 351*,

that is to his or her knowledge false or misleading, the person is guilty of an offence and is liable on summary conviction to a fine not exceeding €1,500 or to imprisonment for a term not exceeding 6 months or to both.

(3) A person who contravenes *section 348(3)* is guilty of an offence and is liable on summary conviction to a fine not exceeding €1,500. [1993 s296(3); 2005 (SW&P) s26 & Sch 4]

Payments under order of court to offset contributions.

[1993 s297; 1996 s19(1) & Sch E]

357.—Where an order of the court has been granted to a person who is in receipt of an allowance, the payments made under that order shall offset either in whole or part, as the competent authority may determine, contributions due by the person liable to contribute under *section 346(1)* to that allowance.

Recipient of benefit or allowance to transfer to competent authority payments under order of court.

[1993 s298(1); 1996 s17(1), 19(1) & Sch E]

358.—(1) Subject to regulations, a person who is in receipt of an allowance shall be liable to transfer to the competent authority payments made to that person in compliance with an order of the court.

[1993 s298(2); 1996 s17(1), 19(1) & Sch E]

(2) Subject to regulations, a person who claims an allowance may be required by the competent authority to consent to the transfer to the competent authority of payments made to that person in compliance with an order of the court, such transfer to be conditional on the award of an allowance to that person.

[1993 s298(3); 1996 s19(1) & Sch E]

(3) Where a person who is in receipt of an allowance fails to comply with *subsection (1)* the allowance being paid to that person shall be reduced by the amount which that person is liable under *subsection (1)* to transfer to the Minister.

Investigations by Health Service Executive.

[1993 s299(1); 2005 (SW&P) s23 & Sch 1]

359.—(1) The Executive may investigate into any question arising on or in relation to supplementary welfare allowance granted by the Executive and may, for the purpose of the investigation, require a liable relative or any employer of any such person to give to the Executive the information and to produce to the Executive for inspection the documents relating to that person that the Executive may reasonably require.

[1993 s299(2); 2005 (SW&P) s26 & Sch 4]

(2) Where a liable relative or the employer of any such person fails to comply with *subsection (1)* he or she is guilty of an offence and is liable on summary conviction to a fine not exceeding €1,500 or on conviction on indictment to a fine not exceeding €13,000.

PART 13

COMMENCEMENT, REPEALS AND CONTINUANCE

Repeals.

[1993 s300]

360.—(1) Subject to *subsection (2)*, the enactments specified in *column (2)* of *Schedule 7* (referred to in this Part as “the repealed enactments”) are repealed to the extent specified in *column (3)* of that Schedule.

[1993 s300]

(2) Without prejudice to the Interpretation Act 1937, the repealed enactments shall continue to apply to benefit, assistance, child benefit or family income supplement before the commencement of this Act to the same extent as if this Act had not been passed.

361.—The continuity of the operation of the law relating to the matters provided for in the repealed enactments shall not be affected by the substitution of this Act for those enactments, and—

Continuity of repealed enactments.

[1993 s301]

- (a) so much of any enactment or document (including enactments contained in this Act) as refers, whether expressly or by implication, to, or to things done or to be done under or for the purposes of, any provision of this Act, shall, if and so far as the nature of the subject matter of the enactment or document permits, be read as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision in the repealed enactments has or had effect, a reference to, or, as the case may be, to things done or to be done under or for the purposes of, that corresponding provision,
- (b) so much of any enactment or document (including repealed enactments and enactments and documents passed or made after the commencement of this Act) as refers, whether expressly or by implication, to, or to things done or to be done under or for the purposes of, any provision of the repealed enactments shall, if and so far as the nature of the subject matter of the enactment or document permits, be read as including, in relation to the times, years or periods, circumstances or purposes in relation to which the corresponding provision of this Act has effect, a reference to, or, as the case may be, to things done or deemed to be done or to be done under or for the purposes of, that corresponding provision.

362.—(1) All officers appointed under the repealed enactments or any enactments repealed by the Social Welfare (Consolidation) Act 1993 and holding office immediately before the commencement of this Act shall continue in office as if appointed under this Act.

Continuance of officers, instruments and documents.

[1993 s302(1)]

(2) All instruments made and documents issued under the repealed enactments or any enactments repealed by the Social Welfare (Consolidation) Act 1993 and in force immediately before the commencement of this Act (other than the provisions of any instruments which are incorporated in this Act) shall continue in force as if made or issued under this Act.

[1993 s302(2)]

363.—(1) Regulations may be made, subject to such modifications, additions and exceptions as may be specified, for the purpose of ensuring that persons insured or deemed to be or treated as insured within the prescribed period before 5 January 1953, under the National Insurance Act 1911, the Unemployment Insurance Act 1920 (or any scheme under that Act) or the Widows' and Orphans' Pensions Act 1935, may continue to be insured under *Part 2* or otherwise to preserve the rights conferred on them by virtue of those enactments.

Continuity of insurance under old codes.

[1993 s303(1)]

(2) Regulations under *subsection (1)* shall, in the manner and subject to the conditions that may be specified, in particular, provide in relation to persons so insured, for modifying the contribution conditions for receipt of benefit under *Part 2* to take account of contributions paid or deemed to be paid or treated as paid under those enactments and periods of insurance under those enactments.

[1993 s303(2)]

(3) Without prejudice to any specific power conferred by *subsections (1) and (2)*, regulations may be made for facilitating their operation or the introduction of the system of insurance established by the Social Welfare Act 1952 including, in particular, regulations providing—

- (a) for modifying, in relation to the period before 5 January 1953, any provisions of or made under any enactment repealed or amended by Part V of that Act, or
- (b) for making any savings or additional savings from the effect of any repeal or amendment effected by that Act.

364.—(1) Subject to this Part, this Act shall come into operation on such day as the Minister shall appoint by order.

(2) The provisions of *Schedule 6* shall come into operation—

- (a) in respect of *paragraph 1*, on such day as the Minister may appoint by order,
- (b) in respect of *paragraph 2*, on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes and different provisions,
- (c) in respect of *paragraph 3*, on 6 April 2012, and
- (d) in respect of *paragraph 4*, on such day as the Minister may appoint by order.

SCHEDULE 1

EMPLOYMENTS, EXCEPTED EMPLOYMENTS AND
EXCEPTED SELF-EMPLOYED CONTRIBUTORS

PART 1

Section 12.

EMPLOYMENTS

[1993 Sch 1; 2003
(MP) s19]

1. Employment in the State under a contract of service or apprenticeship, written or oral, whether expressed or implied, and whether the employed person is paid by the employer or some other person, and whether under one or more employers and whether paid by time or by the piece or partly by time and partly by the piece, or otherwise or without any money payment.
2. Employment under such a contract referred to in *paragraph 1*—
 - (a) as master or a member of the crew of—
 - (i) any ship registered in the State, or
 - (ii) any other ship or vessel of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State, or
 - (b) as captain or a member of the crew of—
 - (i) any aircraft registered in the State, or
 - (ii) any other aircraft of which the owner or, where there is more than one owner, the managing owner or manager, resides or has his or her principal place of business in the State.
3. Employment in the civil service of the Government or the civil service of the State and employment such that the service of the employed person is, or is capable of being, deemed under section 24 of the Superannuation Act 1936 to be service in the civil service of the Government or the civil service of the State.
4. Employment as a member of the Defence Forces.
5. Employment under any local or other public authority.
6. Employment as a court messenger under section 4 of the Enforcement of Court Orders Act 1926.
7. (a) Employment as a trainee midwife, student midwife, pupil midwife, probationary midwife, trainee nurse, student nurse, pupil nurse or probationary nurse.

(b) In this paragraph “nurse” includes a nursery or children’s nurse.
8. Employment by the Minister as manager of an employment office.

9. Employment as a member of the Garda Síochána.
10. Employment where the employed person is a person in Holy Orders or other minister of religion or a person living in a religious community as a member of that community.
11. Employment by An Post as a sub-postmaster remunerated by scale payment.
- [1996 s12(1)(a)] 12. Employment under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment or employment under a programme known as the Part-Time Job Opportunities Programme administered by or on behalf of the Conference of Religious of Ireland, where—
 - (a) that employment begins on or after 6 April 1996, or
 - (b) in any other case, where, subject to the conditions and in the circumstances that may be prescribed, the person employed in either of those employments, elects to be an employed contributor within the meaning of *section 12(1)(a)*.
- [2003 (MP) s19(b)] 13. Employment whereby an individual agrees with another person, who is carrying on the business of an employment agency within the meaning of the Employment Agency Act 1971 and is acting in the course of that business, to do or perform personally any work or service for a third person (whether or not the third person is a party to the contract and whether or not the third person pays the wages or salary of the individual in respect of the work or service).

Section 12.

PART 2

[1993 Sch 1; 1996
s12(1)(b)]

EXCEPTED EMPLOYMENTS

1. Employment in the service of the husband or wife of the employed person.
2. Employment of a casual nature otherwise than for the purposes of the employer's trade or business, and otherwise than for the purposes of any game or recreation where the persons employed are engaged or paid through a club.
3. Employment by a prescribed relative of the employed person, being either employment in the common home of the employer and the employed person or employment specified by regulations as corresponding to employment in the common home of the employer and the employed person.
4. Employment specified in regulations as being of such a nature that it is ordinarily adopted as subsidiary employment only and not as the principal means of livelihood.
5. Employment specified in regulations as being of inconsiderable extent.

6. Employment under a scheme administered by an Foras Áiseanna Saothair and known as Community Employment, where that employment began before 6 April 1996.

PART 3

Section 20.

EXCEPTED SELF-EMPLOYED CONTRIBUTORS

[1993 Sch 1]

1. A prescribed relative of a self-employed contributor not being a partner, where he or she participates in the business of the self-employed contributor and performs the same tasks or ancillary tasks.
2. A self-employed contributor who by virtue of—
- (a) *Chapter 2* of *Part 3* is in receipt of unemployment assistance,
- (b) *Chapter 3* of *Part 3* is in receipt of pre-retirement allowance, or
- (c) *Chapter 11* of *Part 3* is in receipt of farm assist.
3. A person, the aggregate of whose total reckonable income, reckonable emoluments or reckonable earnings (if any) before deducting so much of any deduction—
- (a) allowed by virtue of the provisions referred to in the definition of “capital allowance” in section 2(1) of the Act of 1997 to be deducted or set off against income in charging it to income tax, or
- (b) allowed in accordance with Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) to be deducted on payment of emoluments or earnings,
- is below a prescribed amount.
4. An employed contributor or a person who is in receipt of a pension arising from a previous employment of his or hers or of his or her spouse, in the case of either of whom the income for the contribution year does not include reckonable emoluments or in the case of reckonable income, income to which Chapter 3 of Part 4, or Part 43, of the Act of 1997 applies.
5. A person employed in any one or more of the employments specified in regulations under *section 14*, being employments in respect of which the contribution payable under those regulations are reckoned only in relation to the grant of widow’s (contributory) pension, widower’s (contributory) pension or orphan’s (contributory) allowance and are not reckoned in relation to the grant of any other benefit.
6. A person who is regarded as not resident or not ordinarily resident in the State in accordance with the Income Tax Acts and whose reckonable income for that year does not include income to which Chapter 3 of Part 4, or Part 43, of the Act of 1997 applies.

SCHEDULE 2

RATES OF BENEFITS

PART 1

[1993 Sch 2; 2004
s2(1) & Sch A]

RATES OF PERIODICAL BENEFITS AND INCREASES

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child (where payable)	Increase for pre-scribed relative under section 183 (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
1. Disability Benefit, Unemployment Benefit, Injury Benefit and Health and Safety Benefit	148.80	98.70	16.80	—	—	—	—
2. Death Benefit:							
(a) pension payable to a widow or widower (section 81)	177.60	—	21.60	103.10	7.70	2.00	12.70
additional increase for a widow or widower (under section 81) who has attained pensionable age	6.10	—	—	—	—	—	—
(b) pension payable to a parent:							
(i) reduced rate	85.90	—	—	103.10	7.70	—	—
(ii) maximum rate	177.60	—	—	103.10	7.70	—	—
(c) pension payable to an orphan	124.30	—	—	—	—	—	—
3. Old Age (Contributory) Pension and Retirement Pension:	179.30	119.50	19.30	103.10	7.70	6.40	12.70
additional increase for a qualified adult who has attained pensionable age	—	19.00	—	—	—	—	—

Description of benefit	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child (where payable)	Increase for pre-scribed relative under section 183 (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4. Invalidation Pension:	154.30	110.10	19.30	103.10	7.70	6.40	12.70
additional increase for a beneficiary who has attained the age of 65 years	25.00	—	—	—	—	—	—
additional increase where qualified adult has attained pensionable age	—	28.40	—	—	—	—	—
5. Widow's and Widower's (Contributory) Pension and a relevant payment by virtue of <i>section 178(1)(a)</i> :	154.30	—	21.60	103.10	7.70	6.40	12.70
additional increase for a beneficiary who has attained pensionable age	25.00	—	—	—	—	—	—
6. Orphan's (Contributory) Allowance	121.00	—	—	—	—	—	—
7. Carer's Benefit:							
(a) in the case of a person to whom <i>section 102(1)(b)</i> applies	163.70	—	16.80	—	—	—	—
(b) in the case of a person to whom <i>section 102(1)(a)</i> applies	245.60	—	16.80	—	—	—	—

PART 2

Section 75.

OCCUPATIONAL INJURIES BENEFITS — GRATUITIES AND GRANT

[1993 Sch 2; 2004 s2(1) & Sch A]

Description of Grant	Amount
(1)	(2)
	€
1. Disablement Benefit: Maximum gratuity	12,590
2. Death Benefit	635

Section 75.

PART 3

[1993 Sch 2; 2004
s2(1) & Sch A]

DISABLEMENT PENSION

Degree of disablement (1)	Weekly rate (2)
	€
100 per cent... ..	179.90
90 per cent... ..	161.90
80 per cent... ..	143.90
70 per cent... ..	125.90
60 per cent... ..	107.90
50 per cent... ..	90.00
40 per cent... ..	72.00
30 per cent... ..	54.00
20 per cent... ..	36.00

Sections 77, 78.

PART 4

[1993 Sch 2; 2004
s2(1) & Sch A]

INCREASES OF DISABLEMENT PENSION

Description of increase (1)	Weekly rate (2)	Increase where the person is living alone (3)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (4)
	€	€	€
1. Increase where the person is permanently incapable of work	148.80	7.70	12.70
2. Increase where the person requires constant attendance	163.70	—	—

Section 136.

PART 5

[1993 Sch 2;
2001(No.2) s2(1)]

BEREAVEMENT GRANT

Description of Grant (1)	Amount (2)
	€
Bereavement Grant:	635

SCHEDULE 3

RULES AS TO CALCULATION OF MEANS

[1993 Sch 3; 2005
(SW&P) s24 &
Sch 2]

PART 1

DEFINITIONS

In this Schedule—

“fisherman” means a person engaged in sea fishing as a self-employed person—

(a) on a fishing boat entered in the Register of Fishing Boats, or

(b) on a fishing boat and in a place in respect of which a fishing licence (within the meaning of section 3 of the Fisheries (Consolidation) Act 1959) for fishing for salmon at sea has been issued;

“gross proceeds derived from the sale of the principal residence” means—

(a) the agreed sale price of the residence, or

(b) where the claimant or beneficiary purchases alternative accommodation, the difference between the agreed sale price of the former residence and the agreed purchase price of the replacement residence;

“housing costs” means rent or repayment of a loan entered into solely for the purpose of defraying money employed in the purchase, repair or essential improvement of the residence in which the person is, for the time being, residing;

“maintenance grant” means a grant issued under—

(a) a scheme administered by the Minister for Education and Science under the Local Authorities (Higher Education Grants) Acts 1968 to 1992, or

(b) a scheme administered under the aegis of the Minister for Education and Science and known as the—

(i) Maintenance Grants Scheme for Students attending Post-Leaving Certificate Courses,

(ii) Vocational Education Committees Scholarship Scheme, or

(iii) Third-Level Maintenance Grants Scheme for Trainees;

“maintenance payments” means any payment received under or pursuant to any maintenance arrangement that may be prescribed;

“spouse” means—

(a) each person of a married couple who are living together, or

(b) a man and woman who are not married to each other but are cohabiting as husband and wife.

PART 2

UNEMPLOYMENT ASSISTANCE, PRE-RETIREMENT ALLOWANCE,
DISABILITY ALLOWANCE AND FARM ASSIST

1. In the calculation of the means of a person for the purposes of *Chapters 2, 3, 10 and 11 of Part 3*, account shall be taken of the following—

(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person or to his or her spouse (not being property personally used or enjoyed by the person or his or her spouse or a farm of land leased either by the person or his or her spouse) which is invested or otherwise put to profitable use or is capable of being, but is not, invested or put to profitable use and the weekly value, calculated in accordance with *Table 1* to this Schedule, constitutes the weekly means of a person from that property but, in the case of farm assist, no account shall be taken under any other provision of these Rules of any appropriation of the property for the purpose of current expenditure;

(2) all income in cash and any non-cash benefits that may be prescribed which the person or his or her spouse may reasonably expect to receive during the succeeding year, whether as contributions to the expenses of the household or otherwise, but—

(a) excluding the amounts at *references 1 to 19 in Table 2* to this Schedule, and

(b) excluding—

(i) in the cases that may be prescribed, any moneys received by way of a maintenance grant,

(ii) any moneys received by way of maintenance payments (including maintenance payments made to or in respect of a qualified child) in so far as those payments do not exceed the annual housing costs actually incurred by the person subject to the maximum amount that may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any),

(iii) in the case of unemployment assistance, any moneys, subject to the limit that may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved by the Minister,

(iv) in the case of—

(I) unemployment assistance and pre-retirement allowance and subject to *paragraph (5)* all moneys earned by the person in respect of current personal employment under a contract of service,

(II) farm assist and subject to *paragraph (8)*, all moneys earned by the person or his or

her spouse in respect of current personal employment under a contract of service,

- (v) in the case of unemployment assistance, pre-retirement allowance and farm assist and subject to *paragraphs (6), (7) and (8)*, any moneys earned by the person or his or her spouse from insurable employment of a seasonal nature,
- (vi) the amount that may be prescribed of all moneys earned by the person's spouse from insurable employment,
- (vii) any moneys, except in so far as they exceed €134 per year, received by the person or by his or her spouse in respect of work as an outworker under a scheme that is, in the opinion of the Minister, charitable in character and purpose,
- (viii) in the case of disability allowance, the amount that may be prescribed of earnings from employment or self-employment of a rehabilitative nature,
- (ix) in the case of unemployment assistance, pre-retirement allowance and farm assist, all income received under the following schemes:
 - (I) the Rural Environment Protection Scheme administered by the Minister for Agriculture and Food;
 - (II) the Special Areas of Conservation Scheme administered by the Minister for Community, Rural and Gaeltacht Affairs,except in so far as that income exceeds the sum of—
 - (A) €2,540, plus
 - (B) one-half of any amount in excess of €2,540 and
 - (C) any expenses necessarily incurred;
- (x) in the case of unemployment assistance and pre-retirement allowance, and subject to *paragraph (9)*, any income derived by a fisherman from any form of self-employment,
- (xi) where the person or his or her spouse is engaged on a seasonal basis in the occupation of fishing, one-half of so much of the income derived from that occupation as does not exceed €153 per year and one-third of so much of the income as exceeds €153 per year but does not exceed €381 per year, and
- (xii) in the case of farm assist, an amount of €1,270 per annum from the harvesting of seaweed;

(3) the yearly value ascertained in the prescribed manner of any advantage accruing to the person or to his or her spouse from—

- (a) the use of property (other than a domestic dwelling or farm building owned and occupied, furniture and personal effects) which is personally used or enjoyed by the person or by his or her spouse, and
- (b) the leasing by the person or by his or her spouse of a farm of land;

(4) all income and the value of all property of which the person or his or her spouse has directly or indirectly deprived himself or herself in order to qualify for the receipt of unemployment assistance, pre-retirement allowance, disability allowance or farm assist, but where the income or the value of the property has reduced since the date of calculation, the calculation may be revised, subject to the conditions and in the circumstances that may be prescribed, but any such regulations shall not cause the income or value of the property taken to be part of the means to be increased;

(5) in the case of a person engaged in employment under a contract of service, the value, ascertained in the prescribed manner of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment for the purposes of *Chapter 2 of Part 3*;

(6) in the case of a person who makes a claim for unemployment assistance during a period in which he or she is engaged in insurable employment of a seasonal nature, the value, ascertained in the prescribed manner, of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment for the purposes of *Chapter 2 of Part 3*;

(7) in the case of unemployment assistance and pre-retirement allowance, the value of all moneys derived by his or her spouse from insurable employment of a seasonal nature, ascertained in the prescribed manner, during the period in which his or her spouse is engaged in that employment, and the value so calculated constitutes the weekly means of that person from such employment;

(8) in the case of a farmer or his or her spouse engaged in current personal or seasonal employment, the value, ascertained in the prescribed manner, of any moneys derived from that employment and the value so calculated constitutes the weekly means of that person from that employment;

(9) (a) in the case of a fisherman, the gross income derived from any form of self-employment, or

(b) in the case of a farmer entitled to or in receipt of farm assist, the gross yearly income which the farmer or his or her spouse may reasonably be expected to receive from farming or any other form of self-employment,

less—

(i) any expenses necessarily incurred in carrying on any form of self-employment, and

(ii) where the fisherman or farmer has a qualified child, who normally resides with him or her, an amount of—

(I) €254 per annum in respect of each of the first 2 qualified children, and

- (II) €381 per annum in respect of each subsequent qualified child,

calculated at the rate of 70 per cent;

(10) in the case of a person entitled to or in receipt of unemployment assistance and who has not attained the age that may be prescribed, the yearly value of any benefit or privilege enjoyed by that person by virtue of residing with a parent or step-parent, and the Minister may prescribe by regulations the manner in which the value of the benefit and privilege may be calculated.

2. (1) Notwithstanding this Schedule and subject to *paragraph (2)*, for the purposes of disability allowance, the gross proceeds derived from the sale of the principal residence of the claimant or beneficiary or, in the case of a married couple who are living together, the spouse of the claimant or beneficiary shall not, subject to the limit and under the conditions and circumstances and for the periods that shall be prescribed, be taken into account in calculating the means of the claimant or beneficiary.

(2) *Paragraph (1)* shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.

3. For the purposes of *Rule 1(2)* and (10), the income of a person shall, in the absence of other means of ascertaining it, be taken to be the income actually received during the year immediately before the date of calculation.

4. The Minister may by regulations vary—

- (a) *Rule 1(1)* and *Table 1* to this Schedule in relation to the calculation of the weekly value of property belonging to a person, and
- (b) *Rules 1(2)* to (10), in the case of farm assist.

PART 3

OLD AGE (NON-CONTRIBUTORY) PENSION, BLIND PENSION, WIDOW'S (NON-CONTRIBUTORY) PENSION, WIDOWER'S (NON-CONTRIBUTORY) PENSION AND ORPHAN'S (NON-CONTRIBUTORY) PENSION, ONE-PARENT FAMILY PAYMENT AND CARER'S ALLOWANCE *Sections 154, 162, 172 and 179.*

1. Subject to *paragraphs (2)* and (3), in calculating the means of a person, account shall be taken of the following—

(1) other than in the circumstances and subject to the conditions and for the periods that may be prescribed, the weekly value of property belonging to the person (not being property personally used or enjoyed by the person or a farm of land leased by him or her) which is invested or is otherwise put to profitable use by the person or which, though capable of investment or profitable use is not invested or put to profitable use and the weekly value, calculated in accordance with *Table 1* to this Schedule, constitutes the weekly means of a person from that property, but no account shall be taken under any other provision of these Rules of any appropriation of the property for the purpose of current expenditure;

(2) all income in cash (including, in the case of widow's or widower's (non-contributory) pension, orphan's (non-contributory) pension and one-parent family payment, the net cash value of such non-cash benefits as may be prescribed), and the income received by a qualified child or qualified children that may be prescribed which the person may reasonably expect to receive during the year succeeding the date of calculation, but—

- (a) excluding the amounts at *references 1 to 19* in *Table 2* to this Schedule, and
- (b) excluding—
 - (i) in the case of blind pension or one-parent family payment, any moneys received by way of a maintenance grant,
 - (ii) in the case of old age (non-contributory) pension, blind pension, widow's or widower's (non-contributory) pension or one-parent family payment, any moneys received by way of maintenance payments (including maintenance payments made to or in respect of a qualified child) in so far as they do not exceed the annual housing costs actually incurred by the person subject to the maximum amount that may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any),
 - (iii) in the case of one-parent family payment, any moneys, subject to the limit that may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved by the Minister,
 - (iv) in the case of a blind person, any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920,
 - (v) in the case of a person who has attained pensionable age, any moneys received under a scheme administered by the Minister for Agriculture and Food and known as the Early Retirement Scheme from Farming operated under Council Regulation (EEC) No. 2079/92 of 30 July 1992³, or Council Regulation (EC) No. 1257/99 of 17 May 1999⁴,
 - (vi) for the purposes of old age (non-contributory) pension and widow's or widower's (non-contributory) pension, any moneys received in respect of rent from a person who resides with the claimant or beneficiary and but for the residence of the person the claimant or beneficiary would reside alone,
 - (vii) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by the person or a farm of land leased by him or her),

³OJ No. L215, 30.7.92, p. 91

⁴OJ No. L160, 26.6.99, p. 80

- (viii) in the case of old age (non-contributory) pension, widow's or widower's (non-contributory) pension, orphan's (non-contributory) pension, one-parent family payment or carer's allowance, any moneys, except in so far as they exceed €67 per year, received by the person in respect of employment as an out-worker under a scheme that is, in the opinion of the Minister, charitable in character and purpose,
- (ix) in the case of a recipient of one-parent family payment, subject to *paragraph (4)*, any moneys received by way of earnings (including wages and profit from any form of self-employment),
- (x) in the case of a blind person, his or her earnings (including wages and profit from any form of self-employment) other than employment of a rehabilitative nature, except and in so far as the annual amount of those earnings is calculated to exceed an amount made up as follows—
- €400, plus €265 if the person's spouse is living with or is wholly or mainly maintained by him or her or, being a single person, widow or widower, is maintaining wholly or mainly a person over the age of 16 years having the care of one or more than one qualified child who normally resides or reside with the person, plus €133 for each qualified child normally residing with the person of whom account has not already been taken in accordance with this paragraph in calculating the means of another person,
- (xi) in the case of a blind person, the amount that may be prescribed of his or her earnings from employment of a rehabilitative nature,
- (xii) in the case of a person who is in receipt of old age (non-contributory) pension, orphan's (non-contributory) pension or carer's allowance and who has a qualified child who normally resides with him or her, his or her earnings (including wages and profit from any form of self-employment), except and in so far as the annual amount of those earnings is calculated to exceed €133 for each such child of whom account has not already been taken in accordance with this paragraph in calculating the means of another person,
- (xiii) in the case of old age (non-contributory) pension, an amount of €2,540 together with one-half of any amount in excess of €2,540 received under the following schemes:
- (I) the Rural Environment Protection Scheme administered by the Minister for Agriculture and Food;
- (II) the Special Areas of Conservation Scheme administered by the Minister for Community, Rural and Gaeltacht Affairs,

and that income shall, in the absence of other means for ascertaining it, be taken to be that actually received during the year immediately before the date of calculation but where that income is attributable to a period before the year immediately preceding the date of calculation but is received in a subsequent year, it shall be regarded for the purposes of this paragraph as having been received in the year to which it is attributable;

(3) the yearly value of any advantage accruing to the person from—

(a) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, furniture and personal effects) which is personally used or enjoyed by the person, and

(b) a farm of land leased by the person;

(4) (a) subject to *subparagraph (b)*, in the case of a recipient of one-parent family payment who has earnings (including wages and profit from any form of self-employment), the gross weekly earnings constitute the weekly means of that parent from earnings for the purposes of *Chapter 7 of Part 3*;

(b) in calculating the gross weekly earnings of a recipient of one-parent family payment, for the purposes of *subparagraph (a)*, an amount of €146.50 together with half the gross weekly earnings in excess of that amount shall be disregarded;

(5) in the case of carer's allowance, in calculating the weekly means of a carer who is not one of a couple (other than means derived from a social security payment payable under the legislation of another state), that amount that may be prescribed shall be disregarded;

(6) in the case of carer's allowance, the amount that the Minister determines that the relevant person (as defined in *section 179*) could reasonably be expected to contribute to the support of the carer but in determining that amount, no account shall be taken of any sums received by the relevant person under *Part 2, 3 or 4*.

2. (1) Subject to *paragraph (2)*, if it appears that any person has, whether before or after the commencement of this Act, directly or indirectly deprived himself or herself of any income or property in order to qualify himself or herself for the receipt of the pension or allowance in question, or for the receipt of the pension or allowance at a higher rate than that to which he or she would otherwise be entitled, that income or the value of that property shall for the purposes of these Rules be taken to be part of the means of that person.

(2) *Paragraph (1)* shall not apply to any assignment—

(a) which is an assignment to a child or children of the assignor, and

(b) which is an assignment of property consisting of a farm of land (together with or without the stock and chattels thereon) and of which the assignor is the owner and the occupier or the occupier only.

(3) In the case of a person to whom *paragraph (1)* applies, where the income or the value of the property taken to be part of his or her means for the purposes of that paragraph has reduced since the date of calculation, the calculation may be revised, subject to the conditions and in the circumstances that may be prescribed, but regulations made under this paragraph shall not cause the income or the value of the property taken to be part of his or her means to be increased.

(4) For the purposes of this Rule, “assignment” includes any form of conveyance, transfer or other transaction by which a person parts with the ownership or possession of property.

3. (1) Notwithstanding this Schedule and subject to *paragraph (2)*, for the purposes of—

- (a) old age (non-contributory) pension or blind pension, or
- (b) widow’s (non-contributory) pension or widower’s (non-contributory) pension, or one-parent family payment, where the claimant or beneficiary has attained pensionable age,

the gross proceeds derived from the sale of the principal residence of the claimant or beneficiary or, in the case of a married couple who are living together, the spouse of the claimant or beneficiary where the spouse has attained pensionable age, shall not, subject to the limit and under the conditions and circumstances and for the periods that shall be prescribed, be taken into account in calculating the means of the claimant, beneficiary or pensioner.

(2) *Paragraph (1)* shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.

4. (1) In the case of an old age (non-contributory) pension, blind pension or a carer’s allowance, the following apply when calculating the means of a person who is one of a couple living together:

- (a) the means of the person shall be taken to be one-half of the total means of the couple;
- (b) the person is deemed to be entitled to one-half of all property to which the person or the other member of the couple is entitled or to which the person and the other member of the couple are jointly entitled;
- (c) for the purposes of this Rule, the means of each member of the couple shall first be determined in accordance with these Rules (each being regarded as an applicant for a pension or a pension at a higher rate or carer’s allowance, as the case may be) and the total means shall be the sum of the means of each member as so determined;
- (d) where one member of the couple dies, nothing which was reckoned for the purposes of pension, or would (if the deceased member had been entitled to receive any pension) have been so reckoned, as means of the deceased member shall be so reckoned as means of the surviving member for the purpose of reducing the pension of the surviving member if any payment in respect of that pension was made before the death of the deceased

member or becomes payable in respect of a period before or part of which was before that death.

(2) In the case of carer's allowance, in calculating the means of the other member of the couple for the purposes of *paragraph (1)*, the following shall be disregarded—

- (a) an amount, not exceeding the maximum amount set out in *column (2), reference 3 of Part 1 of Schedule 2*, of a social security payment payable under the legislation of another state, and
- (b) an amount, not exceeding half the amount set out in *column (4), reference 3 of Part 1 of Schedule 2*, of a social security payment payable under the legislation of another state in respect of each qualified child for which an increase is granted under *section 181(1)*.

(3) In the case of carer's allowance, in calculating the weekly means of the couple (other than means derived from a social security payment payable under the legislation of another state), the amount that may be prescribed shall be disregarded.

(4) In this Rule "couple" means a married couple who are living together or a man and woman who are not married to each other but are cohabiting as husband and wife.

(5) In calculating the means of a person who is one of a married couple living apart from his or her spouse, any sum paid by him or her to his or her spouse under a separation order shall be deducted in calculating his or her means.

5. (1) Notwithstanding these Rules, where—

- (a) an old age (non-contributory) pension, blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, orphan's (non-contributory) pension, one-parent family payment or carer's allowance is in course of payment to or in respect of a person or the spouse of the person or both of them, and
- (b) a pension or pensions (in this Rule referred to as "the other pension"), not being a pension or pensions mentioned in *paragraph (a)*, is in course of payment to or in respect of the person or the spouse of the person or both of them,

in calculating the means of the person or of the spouse or of both of them for the purposes of old age (non-contributory) pension, blind pension, widow's (non-contributory) pension, widower's (non-contributory) pension, orphan's (non-contributory) pension, one-parent family payment or carer's allowance (as the case may require), any portion of the amount of an increase in the other pension or the aggregate increase, where more than one increase in the other pension has occurred, which, if it were reckoned as means, would result in a reduction in the amount of the pension or combined pensions (as the case may be) which would be greater than the amount by which the other pension has been increased, shall not be reckoned as means.

(2) Any amount excluded from the calculation of means in accordance with *reference 16 in Table 2* to this Schedule shall be subject to *Rule 5(1)*.

6. Notwithstanding this Schedule, the amount of any allowance, special allowance, dependent's allowance, disability pension or wound pension under the Army Pensions Acts 1923 to 1980, or pension under the Military Service Pensions Acts 1924 to 1964, arising out of service in the period commencing on 23 April 1916 and ending on 30 September 1923, or pension under the Connaught Rangers (Pensions) Acts 1936 to 1964, shall be disregarded in the calculation of means for the purposes of *Chapters 4 to 8 of Part 3*.

7. The Minister may by regulations vary *Rule 1(1)* and *Table 1* to this Schedule in relation to the calculation of the weekly value of property belonging to a person.

PART 4

SUPPLEMENTARY WELFARE ALLOWANCE

Section 196.

1. In calculating the weekly means of a person for supplementary welfare allowance account shall be taken of the following—

(1) the value of any property belonging to the person (not being property personally used or enjoyed by the person or a farm of land leased by him or her) which is invested or is otherwise put to profitable use or which, though capable of investment or profitable use, is not invested or put to profitable use, the yearly value of the first €520 of the property being taken to be one-twentieth part of the capital value and the yearly value of so much of the capital value of the property as exceeds the sum of €520 being taken to be one-tenth part of the capital value; and the weekly value of the property being calculated as one fifty-second part of the yearly value so calculated;

(2) all income in cash, including the net cash value of any non-cash earnings derived from personal exertions and the non-cash benefits that may be prescribed and the actual or estimated amount of any household income, whether as contributions to the expenses of the household or otherwise, but—

(a) excluding the amounts at *references 2 to 11 and 19 in Table 2* to this Schedule, and

(b) excluding—

(i) in the cases that may be prescribed, any moneys received by way of a maintenance grant,

(ii) any income arising from a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920,

(iii) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by such person or a farm of land leased by the person),

(iv) the amount that may be prescribed of earnings from employment of a rehabilitative nature, and

(v) in the case of a person in receipt of a supplement under *section 198* towards the amount of mortgage

interest or rent payable by him or her in respect of his or her residence:

- (I) €60, or any higher amount that may be prescribed, from the amount of income derived when gross earnings from any employment that may be prescribed, have been reduced by the aggregate of—
 - (A) any allowable contribution referred to in Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001),
 - (B) any amount deducted from reckonable earnings under *section 13* and regulations made under *section 14*,
 - (C) any amount deducted from reckonable earnings under *section 5* of the Health Contributions Act 1979, and
 - (D) an amount equal to the amount of reduction, if any, in the rate of unemployment assistance or one-parent family payment under *Part 3* consequent on receipt of those earnings from employment;
 - (II) the amount by which carer's allowance exceeds the amount of supplementary welfare allowance set out in *column (3)* at *reference 10* of *Schedule 4*, in the case of a claimant, or his or her spouse, who is in receipt of carer's allowance under *Part 3*,
 - (III) the amount by which carer's allowance exceeds the amount of supplementary welfare allowance set out in *column (2)* at *reference 10* of *Schedule 4*, in the case of a claimant who, not being one of a couple, is in receipt of carer's allowance under *Part 3*,
 - (IV) the amount that may be prescribed from attendance at any training course that may be prescribed;
- (3) the value of any advantage accruing to the person from—
- (a) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, or furniture and personal effects) which is personally used or enjoyed by him or her, and
 - (b) the leasing by the person of a farm of land;
- (4) all income and the value of all property of which the person has directly or indirectly deprived himself or herself in order to qualify himself or herself for the receipt of supplementary welfare allowance;
- (5) the value of any benefit or privilege enjoyed by the person.

2. The Minister may by regulations vary—
- (a) *Rule 1(1)* in relation to the calculation of the yearly value of property belonging to a person, and
 - (b) *Rule 1(2), (3), (4) and (5)*.

Table 1

The weekly value of the property referred to in *Rule 1(1)(a)* of *Part 2* and *Rule 1(1)(a)* of *Part 3* shall be calculated as follows:

- (a) the first €20,000 of the capital value of the property shall be excluded;
- (b) the weekly value of so much of the capital value of the property as exceeds €20,000 but does not exceed €30,000 shall be assessed at €1 per each €1,000;
- (c) the weekly value of so much of the capital value of the property as exceeds €30,000 but does not exceed €40,000 shall be assessed at €2 per each €1,000, and
- (d) the weekly value of so much of the capital value of the property as exceeds €40,000 shall be assessed at €4 per each €1,000.

Table 2

Reference No.	Amount
1.	any moneys received by way of benefit, pension, assistance, allowance, supplement or continued payment for qualified children under <i>Part 2, 3, 4, 5, 6, 7 or 8</i> ;
2.	any moneys received by way of child benefit under <i>Part 4</i> or a payment corresponding to that benefit from another Member State;
3.	any allowance received under section 61 of the Health Act 1970 and known as domiciliary care allowance;
4.	any moneys received by way of a mobility allowance payable under section 61 of the Health Act 1970;
5.	any moneys received by way of training allowance from an organisation while undergoing a course of rehabilitation training provided by the organisation (being an organisation approved of by the Minister for Health and Children for the purposes of the provision of such training);
6.	payments by the Health Service Executive in respect of a child who is boarded out;
7.	payments by the Health Service Executive in respect of the provision of accommodation for a child under section 5 of the Child Care Act 1991;
8.	payments in respect of not more than 2 persons boarded out under section 10 of the Health (Nursing Homes) Act 1990, received from the Health Service Executive or a person boarded out, in so far as the aggregate amount of payment received in respect of each person boarded out does not exceed an amount equivalent to the rate set out in <i>column (2)</i> at <i>reference 4</i> of <i>Part 1</i> of <i>Schedule 4</i> ;
9.	the amount that may be prescribed of income from employment by the Health Service Executive or by a person approved by the Health Service Executive, as a home help;
10.	in the case of a qualified applicant under a scheme administered by the Minister for Community, Rural and Gaeltacht Affairs and known as <i>Scéim na bhFoghlaimoírí Gaeilge</i> , any income received under that scheme in respect of a person who is temporarily resident with the qualified applicant, together with any other income received in respect of that temporary resident;
11.	any moneys received from a charitable organisation, being a body whose activities are carried on otherwise than for profit (but excluding any public or local authority) and one of whose functions is

Refer- ence No.	Amount
	to assist persons in need by making grants of money to them;
12.	any moneys received by the person's spouse in respect of participation in a scheme administered by the Minister and known as: <ul style="list-style-type: none"> (a) Back to Education Allowance, or (b) Back to Work Allowance, or (c) Back to Work Enterprise Allowance, or (d) Part-Time Job Incentive;
13.	any moneys received by the person's spouse in respect of participation in a course approved by An Foras Áiseanna Saothair under the Industrial Training Act 1967;
14.	any moneys received by the person's spouse in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme;
15.	any income arising from a bonus under a scheme administered by the Minister for Community, Rural and Gaeltacht Affairs for the making of special grants to parents or guardians resident in the Gaeltacht or Breac Ghaeltacht (as defined in such scheme) of children attending primary schools;
16.	an amount of an allowance, dependant's allowance, disability pension or wounds pension under the Army Pensions Acts 1923 to 1980 (including, for the purposes of this subparagraph, a British War Pension), or of a combination of those allowances and pensions, except in so far as the amount exceeds €104 per year;
17.	any expenses necessarily incurred in carrying on any form of self-employment;
18.	any income arising by way of an infectious diseases maintenance allowance to or in respect of the person or a qualified adult or any qualified children;
19.	any other income that may be prescribed received by a person or his or her spouse and in the circumstances that may be prescribed.

SCHEDULE 4

RATES OF ASSISTANCE

[1993 Sch 4; 2004
s3(1) & Sch B]

PART 1

RATES OF PERIODICAL SOCIAL ASSISTANCE AND INCREASES

Description of assistance	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child (where payable)	Increase for pre-scribed relative under section 183 (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	€	€	€	€	€	€	€
1. Unemployment Assistance:							
(a) in the case of a person to whom section 142(1)(a) applies	148.80	98.70	16.80	—	—	—	—
(b) in the case of a person to whom section 142(1)(b) applies	148.80	98.70	16.80	—	—	—	—
2. Pre-Retirement Allowance	148.80	98.70	16.80	—	—	—	—
3. Disability Allowance	148.80	98.70	16.80	—	7.70	—	12.70
4. Old Age (Non-Contributory) Pension	166.00	—	16.80	103.10	7.70	6.40	12.70
5. Blind Pension:	148.80	—	16.80	103.10	7.70	6.40	12.70
additional increase for a beneficiary who has attained pensionable age	17.20	—	—	—	—	—	—
6. Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension and a relevant payment by virtue of section 178(1)(b) or (c)	148.80	—	—	103.10	7.70	6.40	12.70
additional increase for a beneficiary who has attained pensionable age	17.20	—	—	—	—	—	—

Description of assistance	Weekly rate	Increase for qualified adult (where payable)	Increase for each qualified child (where payable)	Increase for pre-scribed relative under section 183 (where payable)	Increase where the person is living alone (where payable)	Increase where the person has attained the age of 80 years (where payable)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7. One-Parent Family Payment:	148.80	—	19.30	—	—	6.40	12.70
additional increase for a beneficiary who has attained pensionable age	17.20	—	—	—	—	—	—
8. Carer's Allowance:							
(a) in the case of a person to whom section 181(1)(a) applies	230.40	—	16.80	—	—	—	12.70
additional increase for a beneficiary who has attained pensionable age	24.30	—	—	—	—	—	—
(b) in the case of a person to whom section 181(1)(b) applies	153.60	—	16.80	—	—	—	12.70
additional increase for a beneficiary who has attained pensionable age	16.20	—	—	—	—	—	—
9. Orphan's (Non-Contributory) Pension	121.00	—	—	—	—	—	—
10. Supplementary Welfare Allowance	148.80	98.70	16.80	—	—	—	—
11. Farm Assist	148.80	98.70	16.80	—	—	—	—

PART 2

INCREASE OF OLD AGE (NON-CONTRIBUTORY) PENSION FOR ONE OF A COUPLE AND INCREASE IN BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH BENEFICIARY AND SPOUSE HAVE ATTAINED PENSIONABLE AGE [1993 Sch 4; 2004 s3(1) & Sch B]

Means of claimant or pensioner	Weekly rate of increase
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	109.70
exceed €7.60 but do not exceed €10.10	108.00
exceed €10.10 but do not exceed €12.60	106.40
exceed €12.60 but do not exceed €15.10	104.70
exceed €15.10 but do not exceed €17.60	103.10
exceed €17.60 but do not exceed €20.10	101.40
exceed €20.10 but do not exceed €22.60	99.80
exceed €22.60 but do not exceed €25.10	98.10
exceed €25.10 but do not exceed €27.60	96.50
exceed €27.60 but do not exceed €30.10	94.80
exceed €30.10 but do not exceed €32.60	93.20
exceed €32.60 but do not exceed €35.10	91.50
exceed €35.10 but do not exceed €37.60	89.90
exceed €37.60 but do not exceed €40.10	88.20
exceed €40.10 but do not exceed €42.60	86.60
exceed €42.60 but do not exceed €45.10	84.90
exceed €45.10 but do not exceed €47.60	83.30
exceed €47.60 but do not exceed €50.10	81.60
exceed €50.10 but do not exceed €52.60	80.00
exceed €52.60 but do not exceed €55.10	78.30
exceed €55.10 but do not exceed €57.60	76.70
exceed €57.60 but do not exceed €60.10	75.00
exceed €60.10 but do not exceed €62.60	73.40
exceed €62.60 but do not exceed €65.10	71.70
exceed €65.10 but do not exceed €67.60	70.00
exceed €67.60 but do not exceed €70.10	68.40
exceed €70.10 but do not exceed €72.60	66.70
exceed €72.60 but do not exceed €75.10	65.10
exceed €75.10 but do not exceed €77.60	63.40
exceed €77.60 but do not exceed €80.10	61.80
exceed €80.10 but do not exceed €82.60	60.10
exceed €82.60 but do not exceed €85.10	58.50
exceed €85.10 but do not exceed €87.60	56.80
exceed €87.60 but do not exceed €90.10	55.20
exceed €90.10 but do not exceed €92.60	53.50
exceed €92.60 but do not exceed €95.10	51.90
exceed €95.10 but do not exceed €97.60	50.20
exceed €97.60 but do not exceed €100.10	48.60
exceed €100.10 but do not exceed €102.60	46.90

Means of claimant or pensioner	Weekly rate of increase
exceed €102.60 but do not exceed €105.10	45.30
exceed €105.10 but do not exceed €107.60	43.60
exceed €107.60 but do not exceed €110.10	42.00
exceed €110.10 but do not exceed €112.60	40.30
exceed €112.60 but do not exceed €115.10	38.70
exceed €115.10 but do not exceed €117.60	37.00
exceed €117.60 but do not exceed €120.10	35.40
exceed €120.10 but do not exceed €122.60	33.70
exceed €122.60 but do not exceed €125.10	32.10
exceed €125.10 but do not exceed €127.60	30.40
exceed €127.60 but do not exceed €130.10	28.70
exceed €130.10 but do not exceed €132.60	27.10
exceed €132.60 but do not exceed €135.10	25.40
exceed €135.10 but do not exceed €137.60	23.80
exceed €137.60 but do not exceed €140.10	22.10
exceed €140.10 but do not exceed €142.60	20.50
exceed €142.60 but do not exceed €145.10	18.80
exceed €145.10 but do not exceed €147.60	17.20
exceed €147.60 but do not exceed €150.10	15.50
exceed €150.10 but do not exceed €152.60	13.90
exceed €152.60 but do not exceed €155.10	12.20
exceed €155.10 but do not exceed €157.60	10.60
exceed €157.60 but do not exceed €160.10	8.90
exceed €160.10 but do not exceed €162.60	7.30
exceed €162.60 but do not exceed €165.10	5.60
exceed €165.10 but do not exceed €167.60	4.00
exceed €167.60 but do not exceed €170.10	2.30
exceed €170.10	Nil

PART 3

[1993 Sch 4; 2004
s3(1) & Sch B]INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH
BENEFICIARY AND SPOUSE HAVE NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	98.70
exceed €7.60 but do not exceed €10.10	97.00
exceed €10.10 but do not exceed €12.60	95.40
exceed €12.60 but do not exceed €15.10	93.70
exceed €15.10 but do not exceed €17.60	92.10
exceed €17.60 but do not exceed €20.10	90.40
exceed €20.10 but do not exceed €22.60	88.80
exceed €22.60 but do not exceed €25.10	87.10
exceed €25.10 but do not exceed €27.60	85.40

Means of claimant or pensioner	Weekly rate of increase
exceed €27.60 but do not exceed €30.10	83.80
exceed €30.10 but do not exceed €32.60	82.10
exceed €32.60 but do not exceed €35.10	80.50
exceed €35.10 but do not exceed €37.60	78.80
exceed €37.60 but do not exceed €40.10	77.10
exceed €40.10 but do not exceed €42.60	75.50
exceed €42.60 but do not exceed €45.10	73.80
exceed €45.10 but do not exceed €47.60	72.20
exceed €47.60 but do not exceed €50.10	70.50
exceed €50.10 but do not exceed €52.60	68.90
exceed €52.60 but do not exceed €55.10	67.20
exceed €55.10 but do not exceed €57.60	65.50
exceed €57.60 but do not exceed €60.10	63.90
exceed €60.10 but do not exceed €62.60	62.20
exceed €62.60 but do not exceed €65.10	60.60
exceed €65.10 but do not exceed €67.60	58.90
exceed €67.60 but do not exceed €70.10	57.20
exceed €70.10 but do not exceed €72.60	55.60
exceed €72.60 but do not exceed €75.10	53.90
exceed €75.10 but do not exceed €77.60	52.30
exceed €77.60 but do not exceed €80.10	50.60
exceed €80.10 but do not exceed €82.60	49.00
exceed €82.60 but do not exceed €85.10	47.30
exceed €85.10 but do not exceed €87.60	45.60
exceed €87.60 but do not exceed €90.10	44.00
exceed €90.10 but do not exceed €92.60	42.30
exceed €92.60 but do not exceed €95.10	40.70
exceed €95.10 but do not exceed €97.60	39.00
exceed €97.60 but do not exceed €100.10	37.30
exceed €100.10 but do not exceed €102.60	35.70
exceed €102.60 but do not exceed €105.10	34.00
exceed €105.10 but do not exceed €107.60	32.40
exceed €107.60 but do not exceed €110.10	30.70
exceed €110.10 but do not exceed €112.60	29.10
exceed €112.60 but do not exceed €115.10	27.40
exceed €115.10 but do not exceed €117.60	25.70
exceed €117.60 but do not exceed €120.10	24.10
exceed €120.10 but do not exceed €122.60	22.40
exceed €122.60 but do not exceed €125.10	20.80
exceed €125.10 but do not exceed €127.60	19.10
exceed €127.60 but do not exceed €130.10	17.40
exceed €130.10 but do not exceed €132.60	15.80
exceed €132.60 but do not exceed €135.10	14.10
exceed €135.10 but do not exceed €137.60	12.50

Means of claimant or pensioner	Weekly rate of increase
exceed €137.60 but do not exceed €140.10	10.80
exceed €140.10 but do not exceed €142.60	9.20
exceed €142.60 but do not exceed €145.10	7.50
exceed €145.10 but do not exceed €147.60	5.80
exceed €147.60 but do not exceed €150.10	4.20
exceed €150.10 but do not exceed €152.60	2.50
exceed €152.60	Nil

PART 4

[1993 Sch 4; 2004
s3(1) & Sch B]INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE
BENEFICIARY HAS NOT ATTAINED PENSIONABLE AGE AND SPOUSE HAS
ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	109.70
exceed €7.60 but do not exceed €10.10	107.90
exceed €10.10 but do not exceed €12.60	106.00
exceed €12.60 but do not exceed €15.10	104.20
exceed €15.10 but do not exceed €17.60	102.30
exceed €17.60 but do not exceed €20.10	100.50
exceed €20.10 but do not exceed €22.60	98.60
exceed €22.60 but do not exceed €25.10	96.80
exceed €25.10 but do not exceed €27.60	95.00
exceed €27.60 but do not exceed €30.10	93.10
exceed €30.10 but do not exceed €32.60	91.30
exceed €32.60 but do not exceed €35.10	89.40
exceed €35.10 but do not exceed €37.60	87.60
exceed €37.60 but do not exceed €40.10	85.70
exceed €40.10 but do not exceed €42.60	83.90
exceed €42.60 but do not exceed €45.10	82.10
exceed €45.10 but do not exceed €47.60	80.20
exceed €47.60 but do not exceed €50.10	78.40
exceed €50.10 but do not exceed €52.60	76.50
exceed €52.60 but do not exceed €55.10	74.70
exceed €55.10 but do not exceed €57.60	72.80
exceed €57.60 but do not exceed €60.10	71.00
exceed €60.10 but do not exceed €62.60	69.20
exceed €62.60 but do not exceed €65.10	67.30
exceed €65.10 but do not exceed €67.60	65.50
exceed €67.60 but do not exceed €70.10	63.60
exceed €70.10 but do not exceed €72.60	61.80
exceed €72.60 but do not exceed €75.10	59.90
exceed €75.10 but do not exceed €77.60	58.10

Means of claimant or pensioner	Weekly rate of increase
exceed €77.60 but do not exceed €80.10	56.30
exceed €80.10 but do not exceed €82.60	54.40
exceed €82.60 but do not exceed €85.10	52.60
exceed €85.10 but do not exceed €87.60	50.70
exceed €87.60 but do not exceed €90.10	48.90
exceed €90.10 but do not exceed €92.60	47.00
exceed €92.60 but do not exceed €95.10	45.20
exceed €95.10 but do not exceed €97.60	43.30
exceed €97.60 but do not exceed €100.10	41.50
exceed €100.10 but do not exceed €102.60	39.70
exceed €102.60 but do not exceed €105.10	37.80
exceed €105.10 but do not exceed €107.60	36.00
exceed €107.60 but do not exceed €110.10	34.10
exceed €110.10 but do not exceed €112.60	32.30
exceed €112.60 but do not exceed €115.10	30.40
exceed €115.10 but do not exceed €117.60	28.60
exceed €117.60 but do not exceed €120.10	26.80
exceed €120.10 but do not exceed €122.60	24.90
exceed €122.60 but do not exceed €125.10	23.10
exceed €125.10 but do not exceed €127.60	21.20
exceed €127.60 but do not exceed €130.10	19.40
exceed €130.10 but do not exceed €132.60	17.50
exceed €132.60 but do not exceed €135.10	15.70
exceed €135.10 but do not exceed €137.60	13.90
exceed €137.60 but do not exceed €140.10	12.00
exceed €140.10 but do not exceed €142.60	10.20
exceed €142.60 but do not exceed €145.10	8.30
exceed €145.10 but do not exceed €147.60	6.50
exceed €147.60 but do not exceed €150.10	4.60
exceed €150.10 but do not exceed €152.60	2.80
exceed €152.60	Nil

PART 5

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE
BENEFICIARY HAS ATTAINED PENSIONABLE AGE AND SPOUSE HAS NOT
ATTAINED PENSIONABLE AGE

[1993 Sch 4; 2004
s3(1) & Sch B]

Means of claimant or pensioner	Weekly rate of increase
	€
Where the weekly means of the claimant or pensioner do not exceed €7.60	98.70
exceed €7.60 but do not exceed €10.10	97.20
exceed €10.10 but do not exceed €12.60	95.70
exceed €12.60 but do not exceed €15.10	94.20
exceed €15.10 but do not exceed €17.60	92.80

Means of claimant or pensioner	Weekly rate of increase
exceed €17.60 but do not exceed €20.10	91.30
exceed €20.10 but do not exceed €22.60	89.80
exceed €22.60 but do not exceed €25.10	88.30
exceed €25.10 but do not exceed €27.60	86.80
exceed €27.60 but do not exceed €30.10	85.30
exceed €30.10 but do not exceed €32.60	83.80
exceed €32.60 but do not exceed €35.10	82.30
exceed €35.10 but do not exceed €37.60	80.90
exceed €37.60 but do not exceed €40.10	79.40
exceed €40.10 but do not exceed €42.60	77.90
exceed €42.60 but do not exceed €45.10	76.40
exceed €45.10 but do not exceed €47.60	74.90
exceed €47.60 but do not exceed €50.10	73.40
exceed €50.10 but do not exceed €52.60	71.90
exceed €52.60 but do not exceed €55.10	70.50
exceed €55.10 but do not exceed €57.60	69.00
exceed €57.60 but do not exceed €60.10	67.50
exceed €60.10 but do not exceed €62.60	66.00
exceed €62.60 but do not exceed €65.10	64.50
exceed €65.10 but do not exceed €67.60	63.00
exceed €67.60 but do not exceed €70.10	61.50
exceed €70.10 but do not exceed €72.60	60.10
exceed €72.60 but do not exceed €75.10	58.60
exceed €75.10 but do not exceed €77.60	57.10
exceed €77.60 but do not exceed €80.10	55.60
exceed €80.10 but do not exceed €82.60	54.10
exceed €82.60 but do not exceed €85.10	52.60
exceed €85.10 but do not exceed €87.60	51.10
exceed €87.60 but do not exceed €90.10	49.60
exceed €90.10 but do not exceed €92.60	48.20
exceed €92.60 but do not exceed €95.10	46.70
exceed €95.10 but do not exceed €97.60	45.20
exceed €97.60 but do not exceed €100.10	43.70
exceed €100.10 but do not exceed €102.60	42.20
exceed €102.60 but do not exceed €105.10	40.70
exceed €105.10 but do not exceed €107.60	39.20
exceed €107.60 but do not exceed €110.10	37.80
exceed €110.10 but do not exceed €112.60	36.30
exceed €112.60 but do not exceed €115.10	34.80
exceed €115.10 but do not exceed €117.60	33.30
exceed €117.60 but do not exceed €120.10	31.80
exceed €120.10 but do not exceed €122.60	30.30
exceed €122.60 but do not exceed €125.10	28.80
exceed €125.10 but do not exceed €127.60	27.40
exceed €127.60 but do not exceed €130.10	25.90

Means of claimant or pensioner	Weekly rate of increase
exceed €130.10 but do not exceed €132.60	24.40
exceed €132.60 but do not exceed €135.10	22.90
exceed €135.10 but do not exceed €137.60	21.40
exceed €137.60 but do not exceed €140.10	19.90
exceed €140.10 but do not exceed €142.60	18.40
exceed €142.60 but do not exceed €145.10	16.90
exceed €145.10 but do not exceed €147.60	15.50
exceed €147.60 but do not exceed €150.10	14.00
exceed €150.10 but do not exceed €152.60	12.50
exceed €152.60 but do not exceed €155.10	11.00
exceed €155.10 but do not exceed €157.60	9.50
exceed €157.60 but do not exceed €160.10	8.00
exceed €160.10 but do not exceed €162.60	6.50
exceed €162.60 but do not exceed €165.10	5.10
exceed €165.10 but do not exceed €167.60	3.60
exceed €167.60 but do not exceed €170.10	2.10
exceed €170.10	Nil

PART 6

Section 221.

AMOUNTS OF CHILD BENEFIT

[1993 Sch 4; 2005 (SW&P) s3(1)]

Amount for each of first 2 children (1)	Amount for each child in excess of 2 (2)
€141.60	€177.30

SCHEDULE 5

Section 262.

SPECIFIED BODIES

[2005 (SW&P)
s26 & Sch 5]

1. Each of the following shall be a specified body for the purposes of this Schedule and *sections 262 to 270*:

- (1) a Minister of the Government,
the Commission for Public Service Appointments,
the Public Appointments Service,
the Revenue Commissioners;
- (2) a local authority (for the purposes of the Local Government Act 2001);
- (3) the Health Service Executive;
- (4) a body established by the Minister for Education and Science under section 54 of the Education Act 1998,
An Foras Áiseanna Saothair,
An Garda Síochána and the Defence Forces in respect of their own members,
An Post,
An tArd-Chláraitheoir,
an tÚdáras um Ard-Oideachas,
Coillte Teoranta,
Enterprise Ireland,
National Educational Welfare Board,
the Central Applications Office,
the Central Statistics Office,
the Companies Registration Office,
the General Medical Services (Payments) Board,
the Legal Aid Board,
the Mental Health Commission,
the National Breast Screening Board,
the National Cancer Registry Board,
the Pensions Board,
the Personal Injuries Assessment Board,
the Private Residential Tenancies Board;

(5) the following Voluntary Hospitals:

Beaumont Hospital, Dublin,

Cappagh National Orthopaedic Hospital, Dublin,

Coombe Women's Hospital, Dublin,

Dublin Dental Hospital,

Hume Street Hospital, Dublin,

Incorporated Orthopaedic Hospital of Ireland, Clontarf, Dublin,

Leopardstown Park Hospital,

Mater Misericordiae University Hospital, Dublin,

Mercy Hospital, Cork,

National Maternity Hospital, Dublin,

National Rehabilitation Hospital, Dun Laoghaire,

Our Lady's Hospice, Dublin,

Our Lady's Hospital for Sick Children, Crumlin, Dublin,

Portiuncula Hospital, Ballinasloe, Co. Galway,

Rotunda Hospital, Dublin,

Royal Victoria Eye and Ear Hospital, Dublin,

South Infirmery/Victoria Hospital, Cork,

St. James's Hospital, Dublin,

St. John's Hospital, Limerick,

St. Luke's Hospital, Dublin,

St. Mary's Hospital and Residential School, Baldoyle, Dublin,

St. Michael's Hospital, Dun Laoghaire,

St. Vincent's University Hospital, Elm Park, Dublin,

St. Vincent's Hospital, Fairview, Dublin,

The Adelaide and Meath Hospital, Dublin incorporating the
National Children's Hospital,

The Children's Hospital, Temple Street, Dublin,

The Royal Hospital, Donnybrook,

University Dental School and Hospital, Cork.

2. Each of the following shall be a specified body for the purposes
of this Schedule and *section 266*:

a person who provides, organises or procures a programme of education or training,

a recognised school or centre for education (within the meaning of section 2 of the Education Act 1998),

a vocational education committee (within the meaning of section 7 of the Vocational Education Act 1930),

a university to which the Universities Acts 1997 and 1999 apply,

an educational institution to which the Regional Technical Colleges Acts 1992 to 2001 apply,

the Dublin Institute of Technology,

the Further Education and Training Awards Council,

the Higher Education and Training Awards Council,

the National Qualifications Authority of Ireland.

3. The Minister may by regulations amend *paragraph 1* or *2* by adding a specified body to, deleting a specified body from, or amending a reference to a specified body in, those paragraphs.

SCHEDULE 6

Section 364.

COMMENCEMENT OF CERTAIN PROVISIONS

Disqualification
from benefit while
absent from State
or undergoing
imprisonment, etc.

[1995 s22]

1. (1) This Act is amended by substituting the following for *section 249*:

“249.—(1) Subject to *section 219*, a person shall be disqualified from receiving—

(a) any benefit (including any increase of that benefit) while that person is absent from the State or is undergoing penal servitude, imprisonment or detention in legal custody, or

(b) any increase of benefit payable in respect of that person’s spouse for any period during which that spouse is absent from the State or is undergoing penal servitude, imprisonment or detention in legal custody.

(2) Notwithstanding *subsection (1)*, the Minister may make regulations enabling payment of any benefit or assistance to be made, subject to the conditions and in the circumstances that may be prescribed, to or in respect of any person who is absent from the State or is undergoing penal servitude, imprisonment or detention in legal custody.”.

2. Each provision of this Act mentioned in *column (1)* of the Table to this section is amended in the manner specified in *column (2)* of that Table opposite the mention of that provision in *column (1)*.

Miscellaneous amendments.

[1995 (No. 2) s10(4)]

Table

Provisions affected (1)	Amendment (2)
Sections 43(1), 66(1), 76(1), 112(1), 117(1), 122(1), 142(1), 150(1)(a) and 157(1)(a).	The insertion after “subject to the restriction that” of “, except where regulations otherwise provide.”.

3. (1) This Act is amended—

- (a) in *section 109*, by substituting the following for *subsection (16)*:

Old age (contributory) and retirement pension — extension of entitlement to reduced rate pension and changes in contribution conditions.

[1997 s12]

“(16) (a) Subject to *paragraph (b)*, regulations may provide for entitling to old age (contributory) pension a relevant person who would be entitled but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been employed mainly in one or more of the employments in respect of which employment contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 were paid.

- (b) For the purposes of *paragraph (a)* the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and has an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996.”.

and

- (b) in *section 115*, by substituting the following for *subsection (7)*:

“(7) (a) Regulations may provide, subject to *paragraph (b)* and *subsection (8)*, for entitling to retirement pension a relevant person who would be entitled to that pension but for the fact that the contribution conditions set out in *subsection (1)(b)* and *(c)* are not satisfied and who, in respect of any period, has been mainly employed in one or more of the employments in respect of which employment contributions at the rate specified in Article

81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996 were paid.

- (b) For the purposes of *paragraph (a)*, the claimant is required to have qualifying contributions in respect of not less than 260 contribution weeks since his or her entry into insurance and an aggregate of not less than 520 qualifying contributions and contributions at the rate specified in Article 81(2)(a), 82(2)(a) or 83(2)(a) of the Regulations of 1996.”.

- (2) Each provision of this Act mentioned in *column (1)* of the Table to this section is amended in the manner specified in *column (2)* of that Table opposite the mention of that provision in *column (1)*.

Table

Provision affected (1)	Amendment (2)
Sections 109 and 115	In subsection (1) of each section, substitute the following for paragraph (b): “(b) that the claimant— (i) has qualifying contributions in respect of at least 520 contribution weeks, or (ii) in the case of a person who on or before 6 April 1997, is a voluntary contributor paying contributions under <i>Chapter 4 of Part 2</i> , has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks, of which not less than 156 are qualifying contributions, or (iii) in any other case, has an aggregate of qualifying contributions and voluntary contributions in respect of 520 contribution weeks of which not less than 260 are qualifying contributions, since his or her entry into insurance.”.

Supplementary welfare allowance — transfer of functions.

4. This Act is amended—

(a) in *section 194*—

- (i) by substituting the following for *subsection (1)*:

“(1) Subject to the general direction and control of the Minister, the Executive shall, in respect of its functional area, be responsible for the administration of functions under this Chapter and the functions relating to supplementary welfare allowance other than—

- (a) functions relating to claims for supplementary welfare allowance which may be decided by a deciding officer under *section 300(2)(b)*,
- (b) functions relating to claims for supplementary welfare allowance

[2000 s31]

decided by a deciding officer under
section 300(3), and

- (c) making such categories of payment as may be prescribed in the circumstances and conditions that may be prescribed.”,

- (ii) by inserting the following after *subsection (3)*:

“(4) Where any doubt or dispute arises as to whether an entitlement to supplementary welfare allowance is to be determined by an employee of the Executive or decided by a deciding officer, it shall be resolved by the Minister.”,

- (b) in *section 300*—

- (i) in *subsection (2)*—

- (I) by substituting “*subsections (3) and (3A)*” for “*subsection (3)*”, and

- (II) by substituting the following for *paragraph (b)*:

- “(b) *Part 3* (social assistance) excluding supplementary welfare allowance other than such categories of claims as may be prescribed under *subsection (3A)*”,

and

- (ii) by inserting the following after *subsection (3)*:

“(3A) Regulations may provide that the categories of claims for supplementary welfare allowance to be decided by a deciding officer shall be—

- (a) claims made under *section 197* in any case where a person has made an application for such benefit under *Part 2* or such assistance under *Part 3* as may be prescribed, and entitlement to that benefit or that assistance has not yet been decided or has been decided and that decision is the subject of an appeal under *section 312*, and

- (b) claims under *section 198* for a supplement towards the amount of rent or mortgage interest payable by a person in respect of his or her residence in such categories of cases as may be prescribed.”,

- (c) in *section 301*—

- (i) by inserting the following after *subsection (2)*:

“(2A) A deciding officer may, at any time revise a determination of an employee of the Executive including an employee of the Executive designated under *section 323*, if it appears to him or her that the determination was erroneous in the light of new evidence or of new facts which have been brought to his or her notice since the date on which it was given or by reason of some mistake having been made in relation to the law or the facts, or if it appears to him or her that there has been any relevant change of circumstances since the determination was given and the provisions of this Part as to appeals shall apply to the revised decision in the same manner as they apply to an original decision of a deciding officer.”,

and

- (ii) in *subsection (4)*, by substituting “*subsection (2) or (2A)*” for “*subsection (2)*”,

and

- (d) in *section 335(d)*, by substituting “*section 301(2) and (2A)*” for “*section 301(2)*”.

[2005.] *Social Welfare Consolidation Act* [No. 26.]
2005.

SCHEDULE 7

ENACTMENTS REPEALED

Section 360.

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 27 of 1993	Social Welfare (Consolidation) Act 1993	The whole Act.
No. 32 of 1993	Social Welfare (No. 2) Act 1993	The whole Act (other than sections 1(1) and 15).
No. 4 of 1994	Social Welfare Act 1994	The whole Act (other than section 1(1) and Part VII).
No. 3 of 1995	Social Welfare Act 1995	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of “the Act of 1994”) and Part V).
No. 23 of 1995	Social Welfare (No. 2) Act 1995	The whole Act.
No. 7 of 1996	Social Welfare Act 1996	The whole Act (other than sections 1(1) and 2 (insofar as it relates to the definition of “the Act of 1995”) and Parts X and XI).
No. 10 of 1997	Social Welfare Act 1997	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of “the Act of 1996”) and Parts VIII, IX and X).
No. 6 of 1998	Social Welfare Act 1998	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of “the Act of 1997”) and Parts VI and VII).
No. 3 of 1999	Social Welfare Act 1999	The whole Act (other than sections 1(1) and 2 (insofar as it relates to the definition of “the Act of 1998”) and Parts VII and VIII).
No. 4 of 2000	Social Welfare Act 2000	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definition of “the Act of 1999”), 34 and 35).
No. 5 of 2001	Social Welfare Act 2001	The whole Act (other than sections 1(1), 2 (insofar as it relates to the definitions of “Act of 1995”, “Act of 1997”, “Act of 1999”, “Act of 2000”, “No. 2 Act of 1993” and “Principal Act”), 29 and 30 and Part 7).
No. 51 of 2001	Social Welfare (No. 2) Act 2001	The whole Act.
No. 8 of 2002	Social Welfare (Miscellaneous Provisions) Act 2002	The whole Act (other than sections 1 (insofar as it relates to the definitions of “Act of 1997”, “Act of 1999”, “Act of 2000”, “Act of 2001” and “Principal Act”), 10, 16, 17(1) and (3) and the Schedule).
No. 31 of 2002	Social Welfare Act 2002	The whole Act.

[No. 26.] *Social Welfare Consolidation Act* [2005.]
2005.

Number and Year (1)	Short Title (2)	Extent of Repeal (3)
No. 4 of 2003	Social Welfare (Miscellaneous Provisions) Act 2003	The whole Act (other than sections 1(1), (3) and (4), 2 (insofar as it relates to the definition of "Principal Act"), 8(2), 12, 20 to 24 and Schedule).
No. 41 of 2003	Social Welfare Act 2003	The whole Act (other than sections 14, 15 and 16(1)).
No. 9 of 2004	Social Welfare (Miscellaneous Provisions) Act 2004	The whole Act (other than sections 1(1), (3) and (4), 10, Part 3 and Schedule 2).
No. 41 of 2004	Social Welfare Act 2004	The whole Act (other than sections 8 and 9(1)).
No. 4 of 2005	Social Welfare and Pensions Act 2005	The whole Act (other than sections 1(1), (3), (4) and (6) and Part 3).

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SOCIAL WELFARE CONSOLIDATION ACT 2005

MEMORANDUM

**SHOWING ENACTMENTS TO BE REPEALED BY THE
SOCIAL WELFARE CONSOLIDATION ACT 2005 AND
SECTIONS OF THE ACT ON WHICH THOSE
ENACTMENTS ARE REPRODUCED**

**Prepared in Pursuance of Standing Orders of Dáil Éireann relating
to Consolidation Bills.**

ABBREVIATIONS

No.	Number
Para	Paragraph
Paras	Paragraphs
s.	Section
ss.	Sections
Sch.	Schedule
Schs.	Schedules
Subpara	Subparagraph
SW(C)A 1993	Social Welfare (Consolidation) Act 1993
SWA(No. 2) 1993	Social Welfare (No. 2) Act 1993
SWA 1994	Social Welfare Act 1994
SWA 1995	Social Welfare Act 1995
SWA(No. 2) 1995	Social Welfare (No. 2) Act 1995
SWA 1996	Social Welfare Act 1996
SWA 1997	Social Welfare Act 1997
SWA 1998	Social Welfare Act 1998
SWA 1999	Social Welfare Act 1999
SWA 2000	Social Welfare Act 2000
SWA 2001	Social Welfare Act 2001
SWA(No. 2) 2001	Social Welfare (No. 2) Act 2001
SW(MP)A 2002	Social Welfare (Miscellaneous Provisions) Act 2002
SWA 2002	Social Welfare Act 2002
SW(MP)A 2003	Social Welfare (Miscellaneous Provisions) Act 2003
SWA 2003	Social Welfare Act 2003
SW(MP)A 2004	Social Welfare (Miscellaneous Provisions) Act 2004
SWA 2004	Social Welfare Act 2004
SW&PA 2005	Social Welfare and Pensions Act 2005

SOCIAL WELFARE (CONSOLIDATION) ACT 1993

Provision of earlier Act	Provision of Bill	Remarks
s.1 s.2	s.1 s.2	<p>Unnecessary (short title).</p> <p>s.2(1)</p> <p>Definition of “optional contribution”; “optional contributor”; “person engaged in share fishing”; “qualifying contribution” and “reckonable income” amended by s.3 SWA(No. 2) 1993.</p> <p>Definition of “developing country”; “Non-governmental agency” and “volunteer development worker” inserted by s.11 SWA(No. 2) 1993.</p> <p>Definition of “entry into insurance” amended by s.13 SWA 1994.</p> <p>Definition of “orphan” substituted by s.20 SWA 1995.</p> <p>Definition of “disabled person’s maintenance allowance” deleted by s.15 and Sch. D SWA 1996.</p> <p>Definition of “day of unemployment” amended by s.22 SWA 1996.</p> <p>Definition of “Collector General” amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “section 851 of the Taxes Consolidation Act, 1997” for “section 162 of the Income Tax Act, 1967”.</p> <p>Definition of “Minister” amended by s.13 SWA 1998.</p> <p>Definition of “record” inserted by s.26(2) SWA 1999.</p> <p>Definition of “social welfare inspector” amended by s.30 and Sch. F SWA 1999.</p> <p>Definition of “Bureau Officer” inserted by s.30 and Sch. F SWA 1999.</p> <p>Definition of “island” inserted by s.15(1) SWA 2001.</p> <p>Definition of “emolument” inserted by s.16 SW(MP)A 2003.</p> <p>Definition of “reckonable earnings” substituted by s.16 SW(MP)A 2003.</p> <p>Definition of “reckonable emoluments” amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “Chapter 4 of Part 42 of the Taxes Consolidation Act, 1997” for “Chapter IV of Part V of the Income Tax Act, 1967”, amended by s.16 SW(MP)A 2003.</p> <p>Definition of “Executive” inserted by s.23 and Sch. 1 SW&PA 2005.</p> <p>s.2(2) amended by s.15 SWA 1995.</p> <p>s.2(2)(a)(iii) amended by s.15 and Sch. D SWA 1996.</p> <p>s.2(2)(a)(iv) amended by s.28 and Sch. F SWA 1997.</p> <p>s.2(2)(a)(v) amended by s.24(1)(a) SWA 2001.</p> <p>s.2(2)(a)(vi) inserted by s.24(1)(b) SWA 2001.</p> <p>s.2(2)(a)(vii) inserted by s.24(1)(b) SWA 2001.</p> <p>s.2(2)(c) amended by s.28 and Sch. F SWA 1997.</p> <p>s.2(3) amended in the definition of “qualified child” by s.19 and Sch. E SWA 1999.</p> <p>s.2(3)(b)(ii) amended by s.13 SWA 1994.</p> <p>s.2(3)(b)(iii)(II) amended by s.14 SWA 1995.</p> <p>s.2(3)(b)(iii)(III) inserted by s.13 SWA 1998.</p> <p>s.2(3) substituted by s.5 SW(MP)A 2003.</p> <p>s.2(3A) inserted by s.5 SW(MP)A 2003.</p> <p>s.2(4) inserted by s.38 SWA 1996.</p> <p>s.2(4A) inserted by s.7 SW(MP)A 2002.</p> <p>s.2(5) inserted by s.24 SWA 1998.</p>
s.3	s.3	<p>s.3(1)(f) inserted by s.10 SWA(No. 2) 1995.</p> <p>s.3(12) amended by ss.5 and 15 SWA 1995.</p> <p>s.3(13) substituted by s.10 SWA(No. 2) 1995.</p>
s.4	s.4	<p>s.4(4)(a) amended by ss.13 and 31 SWA 1994.</p> <p>s.4(5) amended by s.13 SWA 1994.</p> <p>s.4(6) amended by s.26 and Sch. 4 SW&PA 2005.</p>

Provision of earlier Act	Provision of Bill	Remarks
s.5	s.5	s.5(5) inserted by s.40 SWA 1996. s.5(6) inserted by s.2 Redundancy Payments Act 2003.
s.6	s.6	s.6(1) amended by s.4(10) National Training Fund Act 2000. s.6(1)(bb) inserted by s.5 SWA(No. 2) 1993. s.6(2) amended by s.5 SWA(No. 2) 1993.
s.6A	s.7	s.6A inserted by s.29 SWA 2000. s.6A(2)(d) amended by s.13 SW(MP)A 2002.
s.6B	s.8	s.6B inserted by s.5(5) National Training Fund Act 2000.
s.7	s.9	s.7(4) substituted by s.16 SWA 1998. s.7(12) — spent (inserted by s.7 SWA(No. 2) 2001).
s.7A	s.10	s.7A inserted by s.17 SWA 1998.
s.8	s.11	
s.9	s.12	s.9(4) inserted by s.19 SW(MP)A 2003.
s.10	s.13	s.10(1) substituted by s.7 SWA 1994. s.10(1)(aa) inserted by s.8(1)(a) SWA 2000. s.10(1)(b) substituted by s.6 SWA 1995. s.10(1)(c) amended by s.6 SWA 1995. s.10(1)(d) amended by s.6 SWA 1995. s.10(1)(e) amended by s.8 SWA 1996. s.10(1)(f) deleted by s.8(2)(d) SWA 2001. s.10(2)(a) amended by s.7 and Sch. C SWA 1994. s.10(2)(b) amended by s.7 and Sch. C SWA 1994. s.10(7) deleted by s.8 SWA 1996, new 10(7) inserted by s.12 SWA 1996. s.10(7)(a) amended by s.7 and Sch. C SWA 1994. s.10(8)(a) — spent (amended by s.7 and Sch. C SWA 1994). s.10(9) — spent (inserted by s.10 SWA 1994). s.10(10) inserted by s.10 SWA 1995. s.10(11) inserted by s.14 SW(MP)A 2004. s.10(12) inserted by s.14 SW(MP)A 2004.
s.11	s.14	s.11(1)(aa) inserted by s.12 SWA 1996. s.11(1)(aaa) inserted by s.28 SWA 2001. s.11(c) deleted by s.26 and Sch. 4 SW&PA 2005. s.11(d), (e), (f) and (g) substituted by s.26 and Sch. 4 SW&PA 2005.
s.12	s.15	s.12(2) amended by s.37 and Sch. F SWA 2001.
s.13	s.16	s.13 substituted by s.8(3) SWA 2001. s.13(b) amended by s.7 and Sch. C SWA 1994.
s.14	s.17	s.14(4) substituted by s.14 SW(MP)A 2002. s.14(5) amended by s.18 SW(MP)A 2003.
s.15	s.18	s.15(1)(a) amended by s.35 and Sch. G SWA 1997. s.15(2) amended by s.35 and Sch. G SWA 1997.
s.16	s.19	s.16 amended by s.26 and Sch. 4 SW&PA 2005.
s.17	s.20	
s.18	s.21	s.18(1)(a) amended by s.7 SWA 1995. s.18(1)(b) amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “section 1084(1) of the Taxes Consolidation Act, 1997” for “section 48(1) of the Finance Act, 1986”, amended by ss. 30, 36 and Sch. E SWA 2001. s.18(1)(c) amended by s.7 SWA 1995. s.18(1)(d) amended by s.8 SWA 1994, deleted by s.9(1) SWA 2001. s.18(1)(f) deleted by s.9(1)(d) SWA 2001. s.18(1)(g) amended by s.13 and Sch. D SWA 1994. s.18(1)(h) amended by s.7 SWA 1995. s.18(2) amended by s.37 and Sch. F SWA 2001. s.18(3) inserted by s.15 SW(MP)A 2004. s.18(4) inserted by s.15 SW(MP)A 2004.
s.19	s.22	s.19(1) amended by s.9(2) SWA 2001. s.19(2) substituted by s.9(2) SWA 2001. s.19(3) substituted by s.9(2) SWA 2001. s.19(4) deleted by s.9(2) SWA 2001.
s.20	s.23	s.20(1) amended by s.33 SWA 1997. s.20(3) amended by s.14 SW(MP)A 2002. s.20(4) amended by s.33 SWA 1997.

Provision of earlier Act	Provision of Bill	Remarks
s.21 s.22	s.24 s.25	s.20(5) amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “section 1018 of the Taxes Consolidation Act, 1997” for “section 195 of the Income Tax Act, 1967”. s.20(6) amended by s.25(1) SWA 2001. s.21(1) amended by s.12 SWA 1997. s.22(1)(a) substituted by s.11(1) SWA 2001. s.22(1)(b) substituted by s.11(1) SWA 2001. s.22(1)(b)(i) amended by ss.30(2)(b), 36 and Sch. E SWA 2001. s.22(1)(b)(ii) amended by ss.30(2)(c), 36 and Sch. E SWA 2001. s.22(1)(b)(iii) amended by ss.30(2)(d), 36 and Sch. E SWA 2001. s.22(1)(c) amended by s.7 and Sch. C SWA 1994. s.22(3) amended by s.19 and Sch. E SWA 1999. s.22(4) amended by s.19 and Sch. E SWA 1999.
s.23	s.26	s.23(1) amended by s.9 SWA 1994. s.23(2) amended by s.13 and Sch. D SWA 1994. s.23(3) amended by s.19 and Sch. E SWA 1996. s.23(3)(b) amended by s.19 and Sch. E SWA 1999. s.23(3)(c) amended by s.19 and Sch. E SWA 1999.
s.24 s.24A s.24B	s.27 s.28 s.29	s.24 amended by s.37 and Sch. F SWA 2001. s.24A inserted by s.4 SWA(No. 2) 1993. s.24B inserted by s.4 SWA(No. 2) 1993. s.24B(1) amended by s.10 SWA 1996. s.24B(1)(a) amended by s.8 SWA 1995. s.24B(1)(b) amended by ss.10(1), 36 and Sch. E SWA 2001. s.24B(3) amended by s.37 and Sch. F SWA 2001. s.24C inserted by s.4 SWA(No. 2) 1993.
s.24C s.25 s.26 s.27 s.28 s.29 s.29A s.29B s.29C s.30	s.30 s.31 s.32 s.33 s.34 s.35 s.36 s.37 s.38 s.39	s.27(b)(iii) inserted by s.24 SWA 1996. s.28 substituted by s.6 SWA(No. 2) 1993. s.29(7) inserted by s.33 SWA 1997. s.29A inserted by s.33 SWA 1997. s.29B inserted by s.23 SWA 2000. s.29C inserted by s.11 SW(MP)A 2002. s.30(1)(aa) inserted by article 5 European Communities (Social Welfare) Regulations 1994 (S.I. No. 312 of 1994). s.30(1)(aa) deleted by s.26 and Sch. 4 SW&PA 2005. s.30(1)(bb) inserted by article 7 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995). s.30(1)(bbb) inserted by s.11 SWA 1995. s.30(1)(e) deleted by s.26 and Sch. 4 SW&PA 2005. s.30(1)(ee) inserted by s.11 SWA 2000. s.30(1)(h) repealed by s.13 SWA 1994. s.30(1)(j) amended by s.13 and Sch. D SWA 1994. s.30(1)(l) deleted by s.19 and Sch. E SWA 1996. s.30(1)(m) amended by s.19 and Sch. E SWA 1999. s.30(1)(n) amended by s.14 and Sch. D SWA 2000. s.30(3) deleted by s.29(b) SWA 2000.
s.31	s.40	s.31(3)(c) amended by s.8 SWA 2003. s.31(3)(dd) inserted by s.5 SW(MP)A 2002. s.31(5) amended by s.37 and Sch. F SWA 2001.
s.32	s.41	s.32(1) amended by ss.30(3) and 30(5) SWA 2001. s.32(1)(a) amended by s.9(1) SWA 2003. s.32(1)(b) amended by s.20(a) SWA 2001. s.32(1)(c) substituted by s.7 SWA(No. 2) 1993. s.32(2) amended by s.26 and Sch. 4 SW&PA 2005. s.32(2A) inserted by s.9(1) SWA 2003. s.32(3) amended by s.30(3) SWA 2001. s.32(9) inserted by s.12 SWA(No. 2) 1993. s.32(10) inserted by s.4(1) SW&PA 2005. s.32(11) inserted by s.4(1) SW&PA 2005.
s.33 s.34	s.42 s.43	s.34(1) amended by s.28 and Sch. F SWA 1997. s.34(2) amended by s.32 and Sch. F SWA 1994.

Provision of earlier Act	Provision of Bill	Remarks
s.35	s.44	s.34(3) amended by s.28 and Sch. F SWA 1997. s.34(3A) inserted by s.10(1) SWA 2003.
s.35A	s.45	s.35A inserted by s.7 SWA(No. 2) 1993.
s.36	s.46	
s.37	s.47	s.37 substituted by s.10(1) SWA 1997. s.37(1)(b) substituted by s.13 SWA 1995. s.37(1A) inserted by article 9 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995). s.37(2) amended by s.13 SWA 1995. s.37(3) substituted by s.13 SWA 1995. s.37(4) substituted by s.13 SWA 1995. s.37(4)(a) amended by s.6 Maternity Protection Act 1994. s.37(5)(b) amended by s.12(1)(b) SWA 2001. s.37(5)(b)(i) amended by s.8 SW(MP)A 2004. s.37(5)(c)(ii) substituted by s.12(1)(b) SWA 2001. s.37(5)(c)(ii)(A) amended by s.8 SW(MP)A 2004. s.37(5)(c)(ii)(B) amended by s.8 SW(MP)A 2004. s.37(5A) inserted by s.8 SW(MP)A 2004. s.37(7) substituted by s.13 SWA 1995.
s.38	s.48	s.38 amended by s.13 SWA 1995. s.38(a) amended by ss.30(3) and 30(5) SWA 2001. s.38(a)(i)(B)(I) substituted by s.20(b) SWA 2001. s.38(a)(i)(B)(II) substituted by s.20(b) SWA 2001. s.38(b) amended by s.30(4) SWA 2001. s.38(3) inserted by s.13 SWA 1995.
s.39	s.49	s.39 substituted by s.10(1) SWA 1997. s.39(1)(a) amended by s.7(1) SWA 2004. s.39(1)(aa) inserted by s.17 SWA 1994.
s.40	s.50	s.40 substituted by s.10(1) SWA 1997.
s.41	s.51	s.41 substituted by s.10(1) SWA 1997. s.41(1)(a) amended by s.17 SWA 1994.
s.41A	s.52	s.41A inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995).
s.41B	s.53	s.41A(3)(b) amended by s.37 and Sch. F SWA 2001. s.41B inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995). s.41B(1)(a) amended by s.30 SWA 2001. s.41B(1)(a)(ii)(A) amended by s.9(2) SWA 2003. s.41B(1)(a)(ii)(B)(I) substituted by s.20(c) SWA 2001. s.41B(1)(a)(ii)(B)(II) substituted by s.20(c) SWA 2001. s.41B(1A) inserted by s.9(2) SWA 2003. s.41B(5) inserted by s.24(3) SWA 1999.
s.41C	s.54	s.41C inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995).
s.41D	s.55	s.41D inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995).
s.41E	s.56	s.41E inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995). s.41E(3) substituted by s.10(1)(b) SWA 2003. s.41E(3A) inserted by s.10(1)(b) SWA 2003.
s.41F	s.57	s.41F inserted by Article 6 European Communities (Social Welfare) Regulations 1995 (S.I. No. 25 of 1995).
s.41G	s.58	s.41G inserted by s.11 SWA 1995. s.41G(4)(b) amended by s.12(1)(c) SWA 2001. s.41G(5) amended by s.37 and Sch. F SWA 2001.
s.41H	s.59	s.41H inserted by s.11 SWA 1995. s.41H(1)(a) amended by ss.30(3) and 30(5) SWA 2001. s.41H(1)(a)(i)(B)(I) substituted by s.20(d) SWA 2001.

Provision of earlier Act	Provision of Bill	Remarks
s.41I	s.60	s.41H(1)(a)(i)(B)(II) substituted by s.20(d) SWA 2001. s.41H(1)(b) amended by s.30(4) SWA 2001. s.41I inserted by s.11 SWA 1995. s.41I(1)(a) amended by s.7(1) SWA 2004.
s.41J	s.61	s.41J inserted by s.11 SWA 1995.
s.42	s.62	s.42(1)(d) substituted by s.19 SWA 1994. s.42(1A) inserted by s.19 SWA 1994. s.42(4)(c) amended by s.8 SWA 2003. s.42(4A) inserted by s.19 SWA 1994. s.42(4B) inserted by s.30 SWA 1997. s.42(5) amended by s.8 SWA 2003. s.42(5)(a) amended by s.18 SWA 1995. s.42(5)(aa) inserted by s.12 SW&PA 2005. s.42(5)(e) deleted by s.18 SWA 1995, inserted by s.30 SWA 1997. s.42(7) amended by s.37 and Sch. F SWA 2001. s.42(8) amended by s.37 and Sch. F SWA 2001.
s.42A	s.63	s.42A inserted by s.8 SWA(No. 2) 1993.
s.43	s.64	s.43(1) amended by ss.30(3) and 30(5) SWA 2001. s.43(1)(a) amended by s.9(3) SWA 2003. s.43(1)(b) substituted by s.20(e) SWA 2001. s.43(1)(c) substituted by s.8 SWA(No. 2) 1993. s.43(2) amended by s.26 and Sch. 4 SW&PA 2005. s.43(2A) inserted by s.9(3) SWA 2003. s.43(7) inserted by s.13 SWA(No. 2) 1993.
s.44	s.65	
s.45	s.66	s.45(1) amended by s.28 and Sch. F SWA 1997. s.45(2) amended by s.32 and Sch. F SWA 1994. s.45(3) amended by s.28 and Sch. F SWA 1997. s.45(3A) inserted by s.10(1)(c) SWA 2003.
s.46	s.67	s.46(1) amended by s.11(1)(a) SWA 2003. s.46(3) substituted by s.11(1)(b) SWA 2003. s.46(3A) inserted by s.11(1)(b) SWA 2003. s.46(4) amended by s.17 SWA 1995. s.46(4)(a) substituted by s.13 SWA 1997. s.46(4)(b) amended by s.11(1)(d) SWA 2003. s.46(4A) inserted by s.8 SWA(No. 2) 1993. s.46(6) amended by s.22 SWA 1996.
s.47	s.68	s.47(3) amended by s.18 SWA 1995. s.47(3A) inserted by s.13 SW&PA 2005.
s.48	s.69	
s.49	s.70	s.49(3) inserted by s.31 SWA 1994.
s.50	s.71	s.50(11) amended by s.18 SWA 1995.
s.51	s.72	
s.52	s.73	
s.53	s.74	s.53(5) amended by s.37 and Sch. F SWA 2001.
s.54	s.75	
s.55	s.76	s.55(1) amended by s.28 and Sch. F SWA 1997. s.55(2) amended by s.32 and Sch. F SWA 1994. s.55(3) amended by s.28 and Sch. F SWA 1997. s.55(4) substituted by s.10(1)(d) SWA 2003. s.55(5) inserted by s.10(1)(d) SWA 2003.
s.56	s.77	s.56(1) substituted by s.17(1)(a) SWA 2001.
s.57	s.78	s.57(1) substituted by s.19(1) SWA 2001. s.57(2) substituted by s.19(1) SWA 2001. s.57(1A) inserted by s.39 SWA 1996. s.57(1B) inserted by s.39 SWA 1996.
s.58	s.79	s.58(1)(a) deleted by s.5(1)(a) SW&PA 2005. s.58(2) amended by s.5(1)(b) SW&PA 2005.
s.59	s.80	s.59 substituted by s.14 SWA 1997.
s.60	s.81	s.60 substituted by s.14 SWA 1997. s.60(2) amended by s.32 and Sch. F SWA 1994. s.60(5A) inserted by s.6 SW(MP)A 2004. s.60(6) amended by s.32 and Sch. F SWA 1994. s.60(6A) inserted by s.2 SWA(No. 2) 1995. s.60(6B) inserted by s.2 SWA(No. 2) 1995. s.60(9) amended by s.32 and Sch. F SWA 1994. s.60(10) inserted by s.2 SWA(No. 2) 1995.
s.61	s.82	s.61(2) amended by s.32 and Sch. F SWA 1994.
s.62	s.83	
s.63	s.84	

Provision of earlier Act	Provision of Bill	Remarks
s.64	s.85	s.64(1) amended by s.26 and Sch. 4 SW&PA 2005.
s.65	s.86	s.64(3) amended by s.26 and Sch. 4 SW&PA 2005. s.65 amended by s.26 and Sch. 4 SW&PA 2005. s.65(7) amended by s.23 and Sch. 1 SW&PA 2005.
s.66	s.87	
s.67	s.88	
s.68	s.89	
s.69	s.90	
s.70	s.91	
s.71	s.92	
s.72	s.93	
s.73	s.94	
s.74	s.95	
s.75	s.96	
s.76	s.97	
s.77	s.98	
s.78	—	Spent.
s.79	—	Spent.
s.80	—	Spent.
s.81	—	Spent.
s.81A	—	Spent.
s.82	—	Spent.
s.82A	s.99	s.82A inserted by s.10 SWA 2000. s.82A(1) substituted by s.26(1)(a) SWA 2001. s.82A(1) amended by the insertion of the definition of “relevant period” by s.6(a) SW&PA 2005.
s.82B	s.100	s.82B inserted by s.10 SWA 2000. s.82B(1)(a) substituted by s.6(b)(i) SW&PA 2005. s.82B(2) substituted by s.6(b)(ii) SW&PA 2005. s.82B(5) amended by s.26(1)(b) SWA 2001. s.82B(6) inserted by s.26(1)(b) SWA 2001.
s.82C	s.101	s.82C inserted by s.10 SWA 2000. s.82C(1)(a) amended by s.30(3) SWA 2001. s.82C(1)(c) amended by s.30(5) SWA 2001.
s.82D	s.102	s.82D inserted by s.10 SWA 2000.
s.82E	s.103	s.82E inserted by s.10 SWA 2000.
s.82F	—	s.82F inserted by s.10 SWA 2000. s.82F(1) amended by s.37 and Sch. F SWA 2001. s.82F(2) inserted by s.14(a) SWA 2001. s.82F deleted by s.7(1)(b) SW&PA 2005.
s.82G	s.104	s.82G inserted by s.10 SWA 2000.
s.82H	s.105	s.82H inserted by s.10 SWA 2000. s.82H(a) amended by s.14 SW&PA 2005. s.82H(aa) inserted by s.26(1)(c) SWA 2001.
s.82I	s.106	s.82I inserted by s.10 SWA 2000.
s.82J	s.107	s.82J inserted by s.10 SWA 2000.
s.83	s.108	s.83(2) amended by s.24 SWA 1996. s.83(3)(b)(i) amended by s.26 and Sch. F SWA 1996.
s.84	s.109	s.84(1A) inserted by s.12 SWA 1997. s.84(2)(e) inserted by s.21 SWA 1999. s.84(7) substituted by s.12 SWA 1997. s.84(8) substituted by s.27(1) SWA 2001. s.84(8A) inserted by s.27(1) SWA 2001. s.84(9) amended by s.26 and Sch. F SWA 1996. s.84(14) substituted by s.26 SWA 1996. s.84(15)(b) amended by s.37 and Sch. F SWA 2001. s.84(16) inserted by s.21(b) SWA 1999. s.84(17) inserted by s.21(b) SWA 1999. s.84(18) inserted by s.21(b) SWA 1999.
s.85	s.110	s.85 substituted by s.19 SWA 1995.
s.86	s.111	
s.87	s.112	s.87(1) amended by s.28 and Sch. F SWA 1997. s.87(2) amended by s.32 and Sch. F SWA 1994. s.87(3) amended by s.28 and Sch. F SWA 1997. s.87(4) amended by s.32 and Sch. F SWA 1994. s.87(5) amended by s.32 and Sch. F SWA 1994. s.87(6) inserted by s.15(1)(d) SWA 2001.
s.87A	s.113	s.87A inserted by s.16 SWA 2000. s.87A(4)(c) amended by s.15(1)(e) SWA 2001. s.87A(4)(d) amended by s.15(1)(e) SWA 2001. s.87A(4)(e) inserted by s.15(1)(e) SWA 2001.

Provision of earlier Act	Provision of Bill	Remarks
s.88	s.114	s.88(4)(b)(i) amended by s.26 and Sch. F SWA 1996.
s.89	s.115	s.89(1A) inserted by s.12 SWA 1997. s.89(6) substituted by s.26 SWA 1996. s.89(7)(b) amended by s.37 and Sch. F SWA 2001.
s.90	s.116	
s.91	s.117	s.91(1) amended by s.28 and Sch. F SWA 1997. s.91(2) amended by s.32 and Sch. F SWA 1994. s.91(3) amended by s.28 and Sch. F SWA 1997. s.91(4) amended by s.32 and Sch. F SWA 1994. s.91(5) amended by s.32 and Sch. F SWA 1994. s.91(6) inserted by s.15(1)(f) SWA 2001.
s.92	—	s.92 repealed by s.13 SWA 1994.
s.93	—	s.93 repealed by s.13 SWA 1994.
s.94	—	s.94 repealed by s.13 SWA 1994.
s.95	s.118	
s.96	s.119	
s.97	s.120	
s.98	s.121	
s.99	s.122	s.99(1) amended by s.28 and Sch. F SWA 1997. s.99(2) amended by s.32 and Sch. F SWA 1994. s.99(3) amended by s.28 and Sch. F SWA 1997. s.99(4) amended by s.32 and Sch. F SWA 1994. s.99(5) amended by s.32 and Sch. F SWA 1994. s.99(6) inserted by s.15(1)(g) SWA 2001.
s.100	s.123	s.100 substituted by s.11 SWA 1994.
s.101	s.124	s.101 substituted by s.11 SWA 1994. s.101(1)(b) substituted by s.3 SWA(No. 2) 1995. s.101(4) deleted by s.19 and Sch. E SWA 1996. s.101(5) inserted by s.3 SWA(No. 2) 1995.
s.102	s.125	s.102 substituted by s.11 SWA 1994. s.102(1)(b) amended by s.27 and Sch. G SWA 1996.
s.103	s.126	s.103 substituted by s.11 SWA 1994.
s.104	s.127	s.104 substituted by s.11 SWA 1994. s.104(4) inserted by s.15(1)(h) SWA 2001.
s.105	s.128	s.105 substituted by s.11 SWA 1994. s.105(1) amended by s.32 and Sch. F SWA 1994. s.105(2) amended by s.32 and Sch. F SWA 1994. s.105(3) amended by s.32 and Sch. F SWA 1994.
s.105A	s.129	s.105A inserted by s.11 SWA 1994.
s.106	s.130	s.106 substituted by s.9 SW(MP)A 2003.
s.107	s.131	
s.108	s.132	
s.109	s.133	s.109(1A) inserted by s.19 SW&PA 2005. s.109(2) substituted by s.19 SW&PA 2005.
s.110	—	s.110 repealed by s.19 and Sch. E SWA 1996.
s.111	—	s.111 repealed by s.19 and Sch. E SWA 1996.
s.112	—	s.112 repealed by s.19 and Sch. E SWA 1996.
s.113	—	s.113 repealed by s.19 and Sch. E SWA 1996.
s.114	s.134	s.114 substituted by s.19 SWA 1999.
s.115	s.135	s.115 substituted by s.19 SWA 1999. s.115(1)(b)(i) amended by s.30(3) SWA 2001. s.115(1)(b)(ii) amended by s.30(6) SWA 2001. s.115(1)(b)(iii) amended by s.30(3) SWA 2001. s.115(1)(b)(iv) amended by s.30(3) SWA 2001.
s.116	s.136	s.116 substituted by s.19 SWA 1999.
s.116A	s.137	s.116A inserted by s.13 SWA 2000. s.116A(1) amended by s.37 and Sch. F SWA 2001.
s.117	s.138	
s.118	s.139	s.118(1)(e) amended by s.20 and Sch. E SWA 1997. s.118(1)(f) deleted by s.19 and Sch. E SWA 1996, re-inserted by s.14 and Sch. D SWA 2000. s.118(1)(g) deleted by s.19 and Sch. E SWA 1996. s.118(1)(h) amended by s.19 and Sch. E SWA 1996. s.118(1)(k) inserted by s.15 SWA 1996. s.118(1)(m) inserted by s.17 and Sch. D SWA 1999.
s.119	s.140	s.119 amended by s.11 SWA(No. 2) 1995. s.119(1) amended by s.10(4) SWA 1998. s.119(2) amended by s.25 and Sch. 3 SW&PA 2005.
s.120	s.141	s.120(1) substituted by s.22 SWA 1996. s.120(2) substituted by s.22 SWA 1996. s.120(2)(a) substituted by s.30 SWA 1997.

Provision of earlier Act	Provision of Bill	Remarks
s.121	s.142	s.120(2)(d) substituted by s.28 SWA 1997. s.120(3) substituted by s.22 SWA 1996. s.120(3A) inserted by s.22 SWA 1996. s.120(5)(a) amended by s.18 SWA 1995. s.120(5)(aa) inserted by s.12 SW&PA 2005. s.120(5)(e) deleted by s.18 SWA 1995, re-inserted by s.30 SWA 1997. s.120(5)(g) amended by s.6 SW(MP)A 2002. s.120(5)(h) substituted by s.6 SW(MP)A 2002. s.120(5)(i) substituted by s.6 SW(MP)A 2002. s.120(8) deleted by s.22 SWA 1996, new (8) inserted by s.17 and Sch. 1 SW(MP)A 2004. s.121(1) amended by s.28 and Sch. F SWA 1997. s.121(1)(a) substituted by s.16 SWA 1995. s.121(1)(a)(ii) substituted by s.22 SWA 1996. s.121(2)(a) amended by ss.37(3), 37(6) and Sch. F SWA 2001. s.121(2)(b) amended by ss.37(3), 37(6) and Sch. F SWA 2001. s.121(2)(c) amended by ss.37(3), 37(6) and Sch. F SWA 2001. s.121(3) amended by s.22 SWA 1994. s.121(4)(b) amended by s.25 and Sch. 3 SW&PA 2005.
s.121A s.122	s.143 s.144	s.121(5) amended by s.37 and Sch. F SWA 2001. s.121(6) amended by s.37 and Sch. F SWA 2001. s.121A inserted by s.22 SWA 1996. s.122(1) amended by s.28 and Sch. F SWA 1997. s.122(2) deleted by s.22 SWA 1996. s.122(3) deleted by s.22 SWA 1996. s.122(4) amended by s.28 and Sch. F SWA 1997. s.122(6) amended by s.16 SWA 1995. s.122(8) inserted by s.27 SWA 1994.
s.123 s.124	s.145 s.146	s.124 amended by s.16 SWA 1995. s.124(1) amended by s.28 and Sch. F SWA 1997. s.124(2) deleted by s.30 SWA 1994.
s.125	s.147	s.125(1) substituted by s.13 SW&PA 2005. s.125(1)(a) substituted by s.27(1) SWA 2000. s.125(1)(b) substituted by s.27(1) SWA 2000. s.125(1)(c) amended by s.18 SWA 1995. s.125(2) repealed by s.27(2) SWA 2000.
s.126	s.148	s.126(2)(e) amended by s.26 and Sch. 4 SW&PA 2005.
s.127	s.149	s.127 substituted by s.18 SWA 1998. s.127(1) substituted by s.22 SWA 1996. s.127(1A) inserted by s.22 SWA 1996. s.127(1)(c) inserted by s.22 and substituted by s.25 SWA 1996. s.127(2) amended by s.22 SWA 1996. s.127(3) substituted by s.17 and Sch. E SWA 2000. s.127(5) inserted by s.6 SW(MP)A 2002. s.127(6) inserted by s.6 SW(MP)A 2002.
s.128	s.150	s.128 substituted by s.18 SWA 1998. s.128(1)(a) amended by s.10 SWA(No. 2) 1995. s.128(2) substituted by ss.23(1)(b), 37(3)(a), 37(6) and Sch. F SWA 2001. s.128(3) amended by s.28 and Sch. F SWA 1997.
s.129	s.151	s.129 substituted by s.18 SWA 1998. s.129(aa) inserted by s.25 SWA 1996.
s.130 s.131	— —	Spent. s.131 deleted by s.18 SWA 1998.
s.132 s.133 s.134	s.152 s.153 s.154	s.132 amended by s.10 SWA(No. 2) 1995. s.134(a) amended by s.17 and Sch. 1 SW(MP)A 2004. s.134(b) amended by s.17 and Sch. 1 SW(MP)A 2004.
s.135	s.155	s.134(c) inserted by s.17 and Sch. 1 SW(MP)A 2004. s.135 amended by s.13 and Sch. D SWA 1994. s.135(b) amended by s.19 and Sch. E SWA 1996.

Provision of earlier Act	Provision of Bill	Remarks
s.136	s.156	s.136 amended by s.17 and Sch. D SWA 1999.
s.137	s.157	s.136(2) amended by s.37(1)(a) and (b) SWA 2001. s.137 amended by s.17 and Sch. D SWA 1999. s.137(1) substituted by s.24 SWA 2001. s.137(1)(a) substituted by s.24 SWA 2001. s.137(1)(b) substituted by ss.15 and 17 SWA 2001. s.137(1)(c) substituted by s.15 SWA 2001. s.137(1)(d) inserted by s.15 SWA 2001. s.137(2) inserted by s.24 SWA 2001.
s.138	s.158	s.138 amended by s.15 and Sch. D SWA 1996.
s.138A	s.159	s.138A inserted by s.17(1)(b) SWA 1999.
s.139	s.160	s.139(2) amended by s.26 and Sch. 4 SW&PA 2005. s.139(3) amended by s.13 and Sch. D SWA 1994.
s.140	—	s.140 repealed by s.6 Health (Amendment) Act 2005.
s.141	s.161	s.141 substituted by s.19 SWA 1998. s.141(1) substituted by s.19 SWA 1998. s.141(1)(a)(ii) substituted by s.30(1) SWA 2000.
s.142	s.162	s.142 substituted by s.19 SWA 1997. s.142(1) amended by s.5 SWA(No. 2) 1995.
s.143	s.163	s.143 substituted by s.19 SWA 1997. s.143(2) substituted by s.5 SWA(No. 2) 1995. s.143(2) deleted by s.19 and Sch. E SWA 1996. s.143(3) inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.144	s.164	s.144 substituted by s.19 SWA 1997. s.144(2) amended by ss.37(1)(a) and (b) SWA 2001.
s.145	s.165	s.145 substituted by s.19 SWA 1997. s.145(a) amended by s.15(1)(j) SWA 2001. s.145(b) substituted by s.15(1)(j) SWA 2001. s.145(c) substituted by s.15(1)(j) SWA 2001.
s.146	s.166	s.146 substituted by s.19 SWA 1997.
s.147	s.167	s.147 amended by s.13 and Sch. D SWA 1994.
s.148	s.168	s.148(4) inserted by s.9 SW(MP)A 2003. s.148(5) inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.149	s.169	s.149(2) substituted by s.20 SWA 1995.
s.150	s.170	s.150(1) amended by s.20 SWA 1997. s.150(2) inserted by s.20 SWA 1997.
s.151	s.171	s.172(1A) inserted by s.19 SW&PA 2005. s.172(2) substituted by s.19 SW&PA 2005.
s.152	—	s.152 repealed by s.19 and Sch. E SWA 1996. s.152(3) inserted by s.6 SWA(No. 2) 1995. s.152(4) inserted by s.6 SWA(No. 2) 1995. s.152(5) inserted by s.6 SWA(No. 2) 1995.
s.153	—	s.153 repealed by s.19 and Sch. E SWA 1996.
s.154	—	s.154 repealed by s.19 and Sch. E SWA 1996.
s.155	—	s.155 repealed by s.19 and Sch. E SWA 1996. s.155(4) inserted by s.7 SWA(No. 2) 1995. s.155(5) inserted by s.7 SWA(No. 2) 1995. s.155(6) inserted by s.7 SWA(No. 2) 1995.
s.156	—	s.156 repealed by s.19 and Sch. E SWA 1996.
s.157	s.172	s.157 substituted by s.17 SWA 1996. s.157(1) amended by s.17 and Sch. E SWA 2000. s.157(2)(b) substituted by s.8 SWA(No. 2) 1995. s.157(2)(c) inserted by s.20 SWA 1996.
s.158	s.173	s.158 substituted by s.17 SWA 1996. s.158(3) substituted by s.31 (a) SWA 1999. s.158(4) substituted by s.21(1) SWA 2001. s.158(6) inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.159	s.174	s.159 substituted by s.17 SWA 1996. s.159(2) amended by ss.37(1)(a) and (b) SWA 2001. s.159(4) inserted by s.15(1)(k) SWA 2001.
s.160	s.175	s.160 substituted by s.17 SWA 1996.
s.161	s.176	s.161 substituted by s.17 SWA 1996.
s.162	s.177	s.162 substituted by s.17 SWA 1996.
s.163	s.179	s.163(1) amended by s.12 SWA 1995. s.163(1)(b)(iii) substituted by s.15 and Sch. D SWA 1996. s.163(1)(c)(iv) amended by s.13 and Sch. D SWA 1994. s.163(1A) inserted by s.23 SWA 1997. s.163(2) amended by s.25 and Sch. 3 SW&PA 2005. s.163(3) amended by s.13 and Sch. C SWA 1999.

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s.164	s.180	s.164 substituted by s.17 and Sch. 1 SW(MP)A 2004.
s.165	s.181	s.165(1) substituted by s.23 SWA 1997. s.165(2) substituted by s.16 SWA 1994.
s.166	s.182	s.166 amended by s.13 and Sch. C SWA 1999. s.166(a) amended by s.14 SW&PA 2005.
s.167	s.183	s.167(1) amended by s.32 and Sch. F SWA 1994.
s.168	s.184	s.168 amended by s.13 and Sch. C SWA 1999.
s.168A	—	s.168A inserted by s.11 SWA 1999. s.168A(1) amended by s.22 SWA 2000. s.168A(2) substituted by ss.14(b) and 37 SWA 2001. s.168A(3) substituted by s.14(b) SWA 2001. s.168A(4) substituted by s.14(b) SWA 2001. s.168A repealed by s.7(1)(b) SW&PA 2005.
s.168B	s.185	s.168B inserted by s.11 SWA 2000.
s.169	s.186	s.169(2)(b) amended by s.25 and Sch. 3 SW&PA 2005.
s.170	s.187	s.170 amended by s.23 SWA 1994.
s.170A	s.188	s.170A inserted by s.5(c) SW(MP)A 2003.
s.171	s.189	s.171 amended by s.26 and Sch. 4 SW&PA 2005.
s.172	s.190	s.172(1) substituted by s.24 SWA 1994. s.172(2) amended by s.26 and Sch. 4 SW&PA 2005.
s.173	s.191	s.173(1) substituted by s.25 SWA 1994.
s.173A	s.192	s.173A inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.174	s.193	s.174(1) amended by s.26 and Sch. 4 SW&PA 2005.
s.175	s.194	s.175(1) substituted by s.36 SWA 1996. s.175(1A) inserted by s.36 SWA 1996. s.175(2) amended by s.30 and Sch. F SWA 1999. s.175(3) deleted by s.23 and Sch. 1 SW&PA 2005.
s.176	s.195	s.176 amended by s.30 and Sch. F SWA 1999.
s.177	s.196	s.177(1) amended by s.21 SW&PA 2005. s.177(1)(a)(ii) substituted by s.30 SWA 1994. s.177(1)(b) substituted by s.30 SWA 1994. s.177(2)(b) amended by s.26 and Sch. 4 SW&PA 2005.
s.178	s.197	s.178(1)(a) amended by s.28 and Sch. F SWA 1997. s.178(1)(b) amended by s.26 and Sch. 4 SW&PA 2005. s.178(2) deleted by s.26 and Sch. 4 SW&PA 2005.
s.179	s.198	s.179 substituted by s.47(1) Social Welfare Act 1992 and Social Welfare (Consolidation) Act 1993 (Sixth Schedule (Paragraph 3)) (Commencement) Order 1995 (S.I. No. 381 of 1995). s.179(3) inserted by s.13 SW(MP)A 2003. s.179(4) inserted by s.13 SW(MP)A 2003. s.179(4)(a)(i) amended by s.12(1)(a) SWA 2003. s.179(4)(a)(ii)(IV) amended by s.12(1)(b) SWA 2003. s.179(4)(a)(iii) inserted by s.12(1)(c) SWA 2003. s.179(5) inserted by s.12(1)(d) SWA 2003. s.179(6) inserted by s.12(1)(d) SWA 2003.
s.179A	s.199	s.179A inserted by s.16 Housing (Miscellaneous Provisions) Act 1997. s.179A(2) amended by s.23 and Sch. 1 SW&PA 2005. s.179A(3) amended by s.23 and Sch. 1 SW&PA 2005. s.179A(4) amended by s.23 and Sch. 1 SW&PA 2005.
s.180	s.200	s.180(1) amended by s.30 and Sch. F SWA 1999. s.180(2) amended by s.30 and Sch. F SWA 1999. s.180(3) amended by s.30 and Sch. F SWA 1999.
s.181	s.201	s.181 amended by s.30 and Sch. F SWA 1999.
s.182	s.202	s.182(1) amended by s.30 and Sch. F SWA 1999. s.182(2) amended by s.30 and Sch. F SWA 1999.
s.183	s.203	s.183(a) amended by s.15 and Sch. D SWA 1996. s.183(b) amended by s.15 and Sch. D SWA 1996.
s.184	s.204	s.184(a) amended by s.30 and Sch. F SWA 1999. s.184(c) amended by s.23 and Sch. 1 SW&PA 2005.
s.184A	s.205	s.184A inserted by s.21 SWA 1995. s.184A(a) amended by s.23 and Sch. 1 SW&PA 2005.

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s.185	s.206	s.184A(c) amended by s.23 and Sch. 1 SW&PA 2005. s.185 amended by s.23 and Sch. 1 SW&PA 2005. s.185(1) amended by s.23 and Sch. 1 SW&PA 2005. s.185(2) amended by s.23 and Sch. 1 SW&PA 2005. s.185(3) amended by s.23 and Sch. 1 SW&PA 2005.
s.186	—	s.186 deleted by s.26 and Sch. 4 SW&PA 2005.
s.187	s.207	ss.187(1) to (7), (9) and (10) deleted by s.26 and Sch. 4 SW&PA 2005. s.187(8) substituted by s.23 and Sch. 1 SW&PA 2005.
s.188	—	s.188 deleted by s.26 and Sch. 4 SW&PA 2005.
s.189	s.208	s.189(1) amended by s.23 and Sch. 1 SW&PA 2005. s.189(2) amended by s.23 and Sch. 1 SW&PA 2005. s.189(3) amended by s.23 and Sch. 1 SW&PA 2005.
s.190	—	Spent.
s.191	—	Spent.
s.191A	s.209	s.191A inserted by s.13 SWA 1996. s.191A(1) amended by s.17 and Sch. E SWA 2000. s.191A(2) amended by s.25 and Sch. 3 SW&PA 2005.
s.191B	s.210	s.191B inserted by s.13 SWA 1996. s.191B(1)(b) amended by s.26 and Sch. 4 SW&PA 2005. s.191B(2) substituted by s.28 SWA 1997. s.191B(3) substituted by s.22 SWA 1997. s.191B(3A) inserted by s.22 SWA 1997. s.191B(3B) inserted by s.20 SWA 1999. s.191B(3C) inserted by s.8(1) SW&PA 2005. s.191B(3D) inserted by s.8(1) SW&PA 2005. s.191B(4) amended by s.26 and Sch. 4 SW&PA 2005. s.191B(5) inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.191C	s.211	s.191C inserted by s.13 SWA 1996. s.191C(1)(a) amended by s.28 and Sch. F SWA 1997. s.191C(1)(b) substituted by s.17(1)(d) SWA 2001. s.191C(1)(c) inserted by s.17(1)(d) SWA 2001. s.191C(1)(d) inserted by s.6 SW(MP)A 2003. s.191C(2) amended by s.37(1)(b) SWA 2001. s.191C(3) amended by s.28 and Sch. F SWA 1997.
s.191D	s.212	s.191D inserted by s.13 SWA 1996.
s.191E	—	s.191E inserted by s.13 SWA 1996, deleted by s.16(1)(a) SWA 2001.
s.191L	s.213	s.191L inserted by s.15 SWA 1999. s.191L(1) amended by s.17 and Sch. E SWA 2000. s.191L(1)(c) amended by ss.37(3)(a), (b) and Sch. F SWA 2001.
s.191M	s.214	s.191M inserted by s.15 SWA 1999.
s.191N	s.215	s.191N inserted by s.15 SWA 1999. s.191N(2)(a) amended by ss.37(3)(a), 37(6) and Sch. F SWA 2001. s.191N(2)(b) amended by ss.37(3)(a), 37(6) and Sch. F SWA 2001. s.191N(2)(c) amended by ss.37(3)(a), 37(6) and Sch. F SWA 2001.
s.191O	s.216	s.191O inserted by s.15 SWA 1999.
s.191P	s.217	s.191P inserted by s.15 SWA 1999. s.191P(2) amended by s.16(1)(b) SWA 2001. s.191P(3) — spent (inserted by s.15 SWA 1999).
s.191Q	s.218	s.191Q inserted by s.15 SWA 1999. s.191Q(1)(aa) inserted by s.13 SW&PA 2005.
s.192	s.219	s.192(1)(b) amended by s.5 SWA 1995. s.192(2) amended by s.5 SWA 1995.
s.193	s.220	s.193(1) amended by s.17 and Sch. 1 SW(MP)A 2004.
s.194	s.221	s.193(3) inserted by s.17 and Sch. 1 SW(MP)A 2004. s.194(1) substituted by s.5 SWA 1994. s.194(2) substituted by s.6 SWA 1998.

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s.195	s.222	s.194(4) amended by s.5 SWA 1996.
s.196	s.223	s.194(6A) inserted by s.5 SWA 1996.
s.196A	s.224	s.194(7) amended by s.5 SWA 1996.
s.196B	s.225	s.194(8) inserted by s.6 SWA 1998.
s.196C	s.226	s.196A inserted by s.7(1) SW&PA 2005.
s.197	s.227	s.196B inserted by s.7(1) SW&PA 2005.
s.198	s.228	s.196C inserted by s.7(1) SW&PA 2005.
s.199	s.229	s.197 amended by s.9 SWA(No. 2) 1995.
s.200	s.230	s.198 substituted by s.6 SWA 1994.
s.201	s.231	s.199(2) amended by s.37 and Sch. F SWA 2001.
s.202	s.232	
s.203	s.233	
s.203A	s.234	s.203A inserted by s.7 SWA 1996.
s.203B	s.235	s.203A(1) amended by s.22 SWA 1996.
s.203C	s.236	s.203B inserted by s.7 SWA 1996.
s.203D	s.237	s.203C inserted by s.7 SWA 1996.
s.203E	s.238	s.203D inserted by s.7 SWA 1996.
s.203F	s.239	s.203E inserted by s.7 SWA 1996.
s.204	s.240	s.203F inserted by s.10(b) SW&PA 2005.
		s.204(c) amended by s.7 and Sch. C SWA 1996.
		s.204(d) amended by s.7 and Sch. C SWA 1996.
		s.204(e) inserted by s.7 and Sch. C SWA 1996.
s.205	s.241	s.205(2) substituted by s.32 SWA 1997.
		s.205(2)(c) amended by s.21 SWA 1998.
		s.205(d) substituted by s.21 SWA 1998.
		s.205(e) substituted by s.21 SWA 1998.
		s.205(f) substituted by s.21 SWA 1998.
		s.205(2A) inserted by s.32 SWA 1997.
		s.205(2B) inserted by s.32 SWA 1997.
		s.205(2C) inserted by s.32 SWA 1997.
		s.205(2D) inserted by s.32 SWA 1997.
s.206	s.242	s.206(3) inserted by s.35 SWA 1996.
s.206A	s.243	s.206A inserted by s.11 SWA 1998.
s.207	s.244	s.207(1)(c)(i) amended by s.15 and Sch. D SWA 1996.
		s.207(1)(c)(ii) amended by s.13 and Sch. D SWA 1994.
s.208	s.245	
s.208A	s.246	s.208A inserted by s.17 and Sch. 1 SW(MP)A 2004.
s.209	s.247	s.209(1)(a) amended by s.19 and Sch. E SWA 1999.
		s.209(1)(b) amended by s.14 and Sch. D SWA 2000.
		s.209(1)(c) deleted by s.15 and Sch. D SWA 1996.
		s.209(2)(a) amended by s.19 and Sch. E SWA 1999.
		s.209(2)(b) amended by s.14 and Sch. D SWA 2000.
		s.209(2)(c) deleted by s.15 and Sch. D SWA 1996.
		s.209(3)(a) amended by s.15 and Sch. D SWA 1996.
		s.209(3)(b) amended by s.15 and Sch. D SWA 1996.
		s.209(6) amended by s.17 and Sch. D SWA 1999.
		s.209(7A) inserted by s.7 SWA 1996.
		s.209(7B) inserted by s.7 SWA 1996.
		s.209(8) amended by s.19 and Sch. E SWA 1999.
s.210	s.248	s.210 substituted by s.5 SW(MP)A 2004.
		s.210(1) amended by ss.13, 17 and Schs. C, D SWA 1999.
		s.210(1)(b) amended by s.26 and Sch. 4 SW&PA 2005.
		s.210(1)(cc) inserted by s.11(2) and Sch. C SWA 2000.
		s.210(1)(kk) inserted by s.15 SWA 1996.
		s.210(1)(kkkk) inserted by s.17 and Sch. D SWA 1999.
		s.210(1)(l) amended by s.13 and Sch. D SWA 1994.
		s.210(1)(m) amended by s.19 and Sch. E SWA 1996.
		s.210(1)(n) deleted by s.19 and Sch. E SWA 1996.
		s.210(2)(a) amended by s.15 SWA 1996.
		s.210(2)(aa) inserted by s.25(1)(a) SWA 2000.

Provision of earlier Act	Provision of Bill	Remarks
s.211	s.249	s.210(2)(<i>aaa</i>) inserted by s.7 SW(MP)A 2003. s.210(2)(<i>bb</i>) inserted by s.25(1)(<i>b</i>) SWA 2000. s.210(2)(<i>c</i>) substituted by s.26 SWA 1994. s.210(2)(<i>d</i>) amended by s.13 and Sch. C SWA 1999. s.210(2)(<i>dd</i>) inserted by s.12 SWA 1998. s.210(2)(<i>e</i>) amended by s.28 and Sch. F SWA 1997. s.210(2)(<i>f</i>) amended by s.13 and Sch. D SWA 1994. s.210(3) substituted by s.26 SWA 1994. s.211(5) amended by s.19 and Sch. E SWA 1999. s.211(6) substituted by s.17 and Sch. D SWA 1999.
s.212	s.250	s.212 amended by s.7 and Sch. C SWA 1996. s.212(1) substituted by s.23 SWA 1998. s.212(3) substituted by s.26(1)(<i>a</i>) SWA 1999. s.212(3)(<i>b</i>) amended by s.12 SW(MP)A 2004. s.212(4) substituted by s.28 SWA 1994. s.212(5) amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “Chapter 2 of Part 18 of the Taxes Consolidation Act, 1997” for “section 17 (as amended by section 28 of the Finance Act, 1992) of the Finance Act, 1979”. s.212(6)(<i>b</i>) amended by s.26(1)(<i>b</i>) SWA 1999. s.212(7) deleted by s.35 and Sch. G SWA 1997. s.212(8) amended by ss.7(1) and 10(c) SW&PA 2005. s.212(10A) inserted by s.28 SWA 1994. s.212(14) amended by s.43 SWA 1996. s.212(15) inserted by s.26(1)(<i>c</i>) SWA 1999. s.212(16) inserted by s.26(1)(<i>c</i>) SWA 1999.
s.213	s.251	
s.214	s.252	s.214(1)(<i>c</i>) amended by s.7 and Sch. C SWA 1994. s.214(1)(<i>d</i>) amended by s.7 and Sch. C SWA 1994. s.214(1)(<i>e</i>) inserted by s.7 and Sch. C SWA 1994. s.214(5)(<i>b</i>) amended by s.26 and Sch. 4 SW&PA 2005. s.214(6) amended by s.26 and Sch. 4 SW&PA 2005.
s.215	s.253	
s.215A	s.254	s.215A inserted by s.14 SWA(No. 2) 1993.
s.216	s.255	
s.217	s.256	
s.218	s.257	s.218(1)(<i>a</i>) amended by s.26 and Sch. 4 SW&PA 2005. s.218(1)(<i>b</i>) amended by s.26 and Sch. 4 SW&PA 2005. s.218(2) repealed by s.33 SWA 2000. s.219 substituted by s.29 SWA 1994.
s.219	s.258	
s.220	s.259	
s.221	s.260	s.221 substituted by s.22 SWA 1998. s.221(2) amended by s.26 and Sch. 4 SW&PA 2005. s.222(3) amended by s.23 and Sch. 1 SW&PA 2005. s.223 substituted by s.14 SWA 1998. s.223(1) amended by s.32 (1)(<i>a</i>) SWA 2000. s.223 (1) amended in the definition of “specified bodies” by s.27(<i>a</i>) SWA 1999. s.223(2) substituted by s.12 SW(MP)A 2002. s.223(3) substituted by s.12 SW(MP)A 2002. s.223(4) substituted by s.12 SW(MP)A 2002. s.223(5) substituted by s.12 SW(MP)A 2002. s.223(6) substituted by s.12 SW(MP)A 2002. s.223(7) inserted by s.12 SW(MP)A 2002. s.223(8) inserted by s.12 SW(MP)A 2002. s.223(9) inserted by s.12 SW(MP)A 2002.
s.222	s.261	
s.223	s.262	
s.223A	s.263	s.223A inserted by s.14 SWA 1998.
s.223B	s.264	s.223B inserted by s.14 SWA 1998.
s.223C	s.265	s.223C inserted by s.14 SWA 1998. s.223C(1) amended by s.32(1)(<i>b</i>) SWA 2000. s.223C(5) substituted by s.32(1)(<i>d</i>) SWA 2000.
s.223D	s.266	s.223D inserted by s.32(1)(<i>e</i>) SWA 2000.
s.223E	s.267	s.223E inserted by s.32(1)(<i>e</i>) SWA 2000.
s.223F	s.268	s.223F inserted by s.32(1)(<i>e</i>) SWA 2000.
s.223G	s.269	s.223G inserted by s.32(1)(<i>e</i>) SWA 2000.
s.223H	s.270	s.223H inserted by s.32(1)(<i>e</i>) SWA 2000.
s.223I	s.271	s.223I inserted by s.32(1)(<i>e</i>) SWA 2000.
	Sch. 5	

Provision of earlier Act	Provision of Bill	Remarks
s.224	s.272	s.224(1) substituted by s.28(1) SWA 1999. s.224(1)(b) amended by s.23 and Sch. 1 SW&PA 2005. s.224(2) substituted by s.28(1) SWA 1999. s.224(3) substituted by s.17 SW&PA 2005. s.224(7) amended by s.25(1) SWA 2001. s.224A inserted by s.28(2) SWA 1999.
s.224A	s.273	
s.225	s.274	
s.226	s.275	
s.227	s.276	
s.228	s.277	
s.229	s.278	
s.230	s.279	
s.231	s.280	s.231 amended by s.22 SWA 1997.
s.232	s.281	
s.233	s.282	
s.234	s.283	
s.235	s.284	
s.236	s.285	s.236 amended by s.20 and Sch. E SWA 1997. s.236(1) amended by s.13 and Sch. D SWA 1994. s.237(1) amended by s.26 and Sch. 4 SW&PA 2005. s.238(1) amended by s.20 and Sch. E SWA 1997. s.238A inserted by s.33 SWA 1994.
s.237	s.286	
s.238	s.287	
s.238A	s.288	
s.239	s.289	
s.240	s.290	s.240(3) substituted by s.42 SWA 1996.
s.240A	s.291	s.240A inserted by s.17 Housing (Miscellaneous Provisions) Act 1997.
s.241	s.292	
s.242	s.293	s.242 amended by s.37(1)(b) and Sch. F SWA 2001.
s.243	s.294	
s.244	s.295	
s.245	s.296	
s.245A	s.297	s.245A inserted by s.15 SWA 1995. s.245A(3) substituted by s.20 SWA 2000. s.245A(4) substituted by s.20 SWA 2000. s.245B inserted by s.19 SW(MP)A 2004.
s.245B	s.298	
s.246	s.299	
s.247	s.300	s.247(1) substituted by s.29 SWA 1997. s.247(2) amended by s.30(1)(a) SWA 1999. s.247(2)(d) amended by s.7 and Sch. C SWA 1996. s.247(2)(dd) inserted by s.7 and Sch. C SWA 1996. s.247(2)(e) substituted by s.29 SWA 1997. s.247(2)(f) substituted by s.29 SWA 1997. s.247(2)(g) substituted by s.24 SWA 1998. s.247(2A) inserted by s.30(1)(b) SWA 1999. s.247(4) inserted by s.11 SW(MP)A 2003. s.247(4A) inserted by s.16 SW&PA 2005. s.247(5) inserted by s.11 SW(MP)A Act 2003. s.247(6) inserted by s.16 SW&PA 2005.
s.248	s.301	s.248(1A) inserted by s.30(1)(c) SWA 1999. s.248(2A) inserted by s.30(1)(d) SWA 1999.
s.249	s.302	s.249 amended by s.7 and Sch. C SWA 1996. s.249(a) amended by s.30 and Sch. F SWA 1999. s.249(b) amended by s.32 and Sch. H SWA 1996.
s.250	s.303	
s.251	s.304	s.251 amended by s.30 SWA 1996.
s.252	s.305	
s.253	s.306	
s.253A	s.307	s.253A inserted by s.34 SWA 1997.
s.254	s.308	s.254(3) amended by s.26 and Sch. 4 SW&PA 2005.
s.255	s.309	
s.256	s.310	
s.257	s.311	s.257(3) amended by s.30 SWA 1996.
s.257A	s.312	s.257A inserted by s.30 SWA 1996.
s.258	s.313	
s.259	s.314	s.259(3) amended by s.26 and Sch. 4 SW&PA 2005.
s.260	s.315	
s.261	s.316	s.261(1) substituted by s.34 SWA 1996.
s.262	s.317	
s.263	s.318	

Provision of earlier Act	Provision of Bill	Remarks
s.264	s.319	s.264 amended by s.7 and Sch. C SWA 1996.
s.265	s.320	s.264(b) amended by s.32 and Sch. H SWA 1996.
s.265A	s.321	s.265 amended by ss.7, 30 and Sch. C SWA 1996.
s.266	s.322	s.265A inserted by s.30 SWA 1996.
s.267	s.323	s.266 amended by s.30 SWA 1996.
s.268	s.324	s.267(1) amended by s.30 SWA 1996.
		s.268 substituted by s.30 SWA 1996.
s.269	s.325	s.268(1) substituted by s.23 and Sch.1 SW&PA 2005.
		s.269 amended by s.23 and Sch. 1 SW&PA 2005.
		s.269(a) amended by s.23 and Sch. 1 SW&PA 2005.
		s.269(b) amended by s.32 and Sch. H SWA 1996.
		s.269(c) amended by s.23 and Sch. 1 SW&PA 2005.
s.270	s.326	
s.271	s.327	
s.272	s.328	
s.273	s.329	s.273 amended by s.23 and Sch. 1 SW&PA 2005.
s.273A	s.330	s.273A inserted by s.31 SWA 1996.
		s.273A(c) amended by s.23 and Sch. 1 SW&PA 2005.
s.274	s.331	s.274 amended by s.33 SWA 1996.
s.275	s.332	
s.276	s.333	s.276(11)(e) amended by s.26 and Sch. 4 SW&PA 2005.
s.277	s.334	s.277 amended by s.7 and Sch. C SWA 1996.
		s.277(1) amended by ss.7(1)(c) and 10(e) SW&PA 2005.
		s.277(1)(a) amended by s.7 and Sch. C SWA 1996.
		s.277(2)(a) amended by s.30 and Sch. F SWA 1999.
		s.277(3) amended by s.23 and Sch. 1 SW&PA 2005.
s.278	s.335	s.278 amended by s.7 and Sch. C SWA 1996.
		s.278(b) amended by s.30 and Sch. F SWA 1999.
		s.278(c) amended by s.30 and Sch. F SWA 1999.
		s.278(d) inserted by s.30 and Sch. F SWA 1999.
s.279	s.336	s.279 amended by s.7 and Sch. C SWA 1996.
s.279A	s.337	s.279A inserted by s.31 SWA 1997.
		s.279A(b) amended by s.30 and Sch. F SWA 1999.
		s.279A(c) amended by s.30 and Sch. F SWA 1999.
s.279B	s.338	s.279B inserted by s.20 SWA 1998.
		s.279B(b) amended by s.30 and Sch. F SWA 1999.
		s.279B(c) amended by s.30 and Sch. F SWA 1999.
s.280	s.339	s.280(4) substituted by s.41 SWA 1996.
s.280A	s.340	s.280A inserted by s.22 SWA 2001.
s.281	s.341	s.281(3A) inserted by s.41 SWA 1996.
		s.281(5) amended by s.23 and Sch. 1 SW&PA 2005.
		s.281(6) amended by s.7 and Sch. C SWA 1996.
		s.281(7) amended by s.31 SWA 1997.
		s.281(8) amended by s.23 and Sch. 1 SW&PA 2005.
s.282	s.342	s.282 amended by s.7 and Sch. C SWA 1996.
s.283	s.343	
s.284	s.344	s.284 amended by s.30 and Sch. F SWA 1999.
		s.284(1) amended by s.19 and Sch. E SWA 1996.
s.285	s.345	s.285 amended by s.19 and Sch. E SWA 1996.
s.286	s.346	s.286(1) amended by s.19 and Sch. E SWA 1996.
		s.286(1A) inserted by s.29 SWA 1997.
		s.286(2) amended by s.19 and Sch. E SWA 1996.
		s.286(4) amended by s.19 and Sch. E SWA 1996.
s.287	s.347	
s.288	s.348	
s.289	s.349	
s.290	s.350	
s.291	s.351	
s.292	s.352	
s.293	s.353	s.293(1) amended by s.23 and Sch. 1 SW&PA 2005.
		s.293(1)(b) amended by s.23 and Sch. 1 SW&PA 2005.
s.294	s.354	s.294(1) amended by s.26 and Sch. 4 SW&PA 2005.
s.295	s.355	
s.296	s.356	s.296 amended by s.26 and Sch. 4 SW&PA 2005.
s.297	s.357	s.297 amended by s.19 and Sch. E SWA 1996.

Provision of earlier Act	Provision of Bill	Remarks
s.298	s.358	s.298(1) amended by s.17 SWA 1996. s.298(2) amended by s.17 SWA 1996.
s.299	s.359	s.298(3) amended by s.19 and Sch. E SWA 1996. s.299(1) amended by s.23 and Sch. 1 SW&PA 2005. s.299(2) amended by s.26 and Sch. 4 SW&PA 2005.
s.300	s.360	
s.301	s.361	
s.302	s.362	
s.303	s.363	
s.304	s.364	
1 st Sch. Part I	Sch 1 Part 1	Para 12 inserted by s.12 SWA 1996. Para 13 inserted by s.19 SW(MP)A 2003.
1 st Sch. Part II	Sch. 1 Part 2	Para 6 amended by s.18 SWA 1995.
1 st Sch. Part III	Sch. 1 Part 3	Para 2 substituted by s.17 and Sch. D SWA 1999. Para 3(a) amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “the definition of ‘capital allowance’ in section 2(1) of the Taxes Consolidation Act, 1997” for “section 33 of the Finance Act, 1975”. Para 3(b) amended by s.26 and Sch. 4 SW&PA 2005. Para 4 amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “Chapter 3 of Part 4, or Part 43, of the Taxes Consolidation Act, 1997” for “Chapter II or III of Part IV of the Income Tax Act, 1967”. Para 5 amended by s.13 and Sch. D SWA 1994. Para 6 amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “Chapter 3 of Part 4, or Part 43, of the Taxes Consolidation Act, 1997” for “Chapter II or III of Part IV of the Income Tax Act, 1967”.
2 nd Sch. Part I	Sch. 2 Part 1	Part 1 substituted by s.3 SWA 1994.
2 nd Sch. Part II	Sch. 2 Part 2	Part 2 substituted by s.3 SWA 1994.
2 nd Sch. Part III	Sch. 2 Part 3	Part 3 substituted by s.3 SWA 1994.
2 nd Sch. Part IV	Sch. 2 Part 4	Part 4 substituted by s.3 SWA 1994.
2 nd Sch. Part V	Sch. 2 Part 5	Inserted by s.4 SWA 1999.
3 rd Sch. Part I	Sch. 3 Part 2	Rule 1 amended by s.15 and Sch. D SWA 1996. Rule 1(1) amended by s.23 and Sch. C SWA 1995. Rule 1(1A) inserted by s.15 SWA 1996. Rule 1(2) paragraphs (a) to (s) amended by s.15 SWA 1996. Rule 1(2)(a) amended by s.15 SWA 1996. Rule 1(2)(b) amended by s.18 SWA 1994. Rule 1(2)(g) substituted by s.18 SWA 1994. Rule 1(2)(hh) inserted by s.13(1)(a) SWA 2001. Rule 1(2)(j) substituted by s.26 SWA 1997. Rule 1(2)(jj) inserted by s.22(a) SWA 1999. Rule 1(2)(kk) inserted by s.13(1)(a) SWA 2001. Rule 1(2)(l) deleted by s.23 and Sch. C SWA 1995. Rule 1(2)(ll) inserted by s.22(b) SWA 1999. Rule 1(2)(m) amended by s.15 SWA 1996. Rule 1(2)(n) inserted by s.18 SWA 1994. Rule 1(2)(o) inserted by s.18 SWA 1994. Rule 1(2)(p) inserted by s.18 SWA 1994. Rule 1(2)(q) inserted by s.11 SWA(No. 2) 1995. Rule 1(2)(r) inserted by s.23 SWA 1996. Rule 1(2)(s) amended by s.15 SWA 1996. Rule 1(2)(s)(ii) substituted by s.21(3) SWA 2000. Rule 1(2)(ss) inserted by s.8 SW(MP)A 2003. Rule 1(2)(t) inserted by s.15 SWA 1996. Rule 1(2)(u) inserted by s.37 and Sch. I 1996. Rule 1(2)(v) substituted by s.24(3) SWA 2001. Rule 1(2)(w) substituted by s.24(3) SWA 2001. Rule 1(3)(b) amended by s.37 and Sch. I SWA 1996. Rule 1(4) amended by s.15 SWA 1996. Rule 1(5) amended by s.15 SWA 1996. Rule 1(6) inserted by s.11 SWA(No. 2) 1995. Rule 1(6A) inserted by s.10 SWA 1998. Rule 1(7) inserted by s.22 SWA 1996.

Provision of earlier Act	Provision of Bill	Remarks
3 rd Sch. Part II	Sch. 3 Part 3	<p>Rule 1(8) inserted by s.22(c) SWA 1999. Rule 2A inserted by s.13(1)(b) SWA 2001. Rule 3 substituted by s.16 SWA 1995. Rule 1 amended by s.25 SWA 1997. Rule 1(1) amended by s.23 and Sch. C SWA 1995. Rule 1(2) substituted by s.17 SWA 1996. Rule 1(2A) inserted by s.17 SWA 1996. Rule 1(3) amended by s.17 SWA 1996. Rule 1(3A) inserted by s.37 SWA 1996. Rule 1(4) amended by s.19 and Sch. E SWA 1996. Rule 1(4)(a) amended by s.37 and Sch. I SWA 1996. Rule 1(4)(b) amended by s.18 SWA 1994. Rule 1(4)(bb) inserted by s.10 SWA 1998. Rule 1(4)(f) amended by s.15 and Sch. D SWA 1996. Rule 1(4)(f)(ii) amended by s.13(2)(a) SWA 2001. Rule 1(4)(f)(iii) amended by s.13(2)(a) SWA 2001. Rule 1(4)(f)(iv) inserted by s.13(2)(a) SWA 2001. Rule 1(4)(h) amended by s.37 SWA 1996. Rule 1(4)(hh) inserted by s.37 SWA 1996. Rule 1(4)(j) substituted by s.15 SWA 1994. Rule 1(4)(jj) inserted by s.15 SWA 1994. Rule 1(4)(l) substituted by s.18 SWA 1994. Rule 1(4)(m) amended by s.23 and Sch. C SWA 1995. Rule 1(4)(mm) inserted by s.13(2)(a) SWA 2001. Rule 1(4)(n) inserted by s.18 SWA 1994. Rule 1(4)(o) inserted by s.18 SWA 1994. Rule 1(4)(p) inserted by s.18 SWA 1994. Rule 1(4)(q) inserted by s.37 SWA 1996. Rule 1(4)(r) inserted by s.37 SWA 1996. Rule 1(4)(s) inserted by s.37 SWA 1996. Rule 1(4)(t) inserted by s.17 SWA 1996. Rule 1(4)(u) inserted by s.37 and Sch. I 1996. Rule 1(4)(v) substituted by s.24(3) SWA 2001. Rule 1(4)(w) substituted by s.24(3) SWA 2001. Rule 1(4)(x) substituted by s.24(3) SWA 2001. Rule 1(5) amended by s.20 and Sch. E SWA 1997. Rule 1(5)(b) amended by s.37 and Sch. I SWA 1996. Rule 1(6) amended by s.13 and Sch. C SWA 1999. Rule 1(7) inserted by ss.12(b) and 30(1)(c) SWA 1999, re-numbered as paragraph (8) by Sch. C SWA 2000. Rule 2(1) amended by s.13(2) SWA 2001. Rule 2(2)(a) amended by s.20 and Sch. E SWA 1997. Rule 2(2)(b) and (c) deleted by s.19 and Sch. E SWA 1996. Rule 2(2)(d) amended by s.19 and Sch. E SWA 1996. Rule 3(1) amended by s.17 and Sch. E SWA 2000. Rule 3(3) amended by s.17 and Sch. E SWA 2000. Rule 4(1A) inserted by s.16 SWA 1994. Rule 4(1B) inserted by s.12 SWA 1999. Rule 4(2) amended by s.16 SWA 1994. Rule 5 amended by s.23 and Sch. C SWA 1995.</p>
3 rd Sch. Part III	Sch. 3 Part 4	<p>Rule 1(1) substituted in full by s.26 SWA 1997. Rule 1(1)(a) amended by s.18 SWA 1994. Rule 1(1)(bb) inserted by s.13(3) SWA 2001. Rule 1(1)(e) amended by s.37 and Sch. I SWA 1996. Rule 1(1)(h) inserted by s.18 SWA 1994. Rule 1(1)(i) inserted by s.18 SWA 1994. Rule 1(1)(j) inserted by s.18 SWA 1994. Rule 1(1)(k) inserted by s.37 SWA 1996. Rule 1(1)(l) inserted by s.37 SWA 1996. Rule 1(1)(m) inserted by s.37 SWA 1996. Rule 1(1)(n) inserted by s.37 SWA 1996. Rule 1(1)(o) inserted by s.37 and Sch. I SWA 1996. Rule 1(1)(p) inserted by s.26 SWA 2000. Rule 1(1)(q) substituted by s.24(3) SWA 2001.</p>

Provision of earlier Act	Provision of Bill	Remarks
3 rd Sch. Part IV	—	<p>Rule 1(1)(r) inserted by s.24(3) SWA 2001. Rule 1(1)(s) inserted by s.24(3) SWA 2001. Rule 1(2) amended by s.37 and Sch. I SWA 1996. Rule 1(2A) inserted by s.37 SWA 1996. Rule 1(3)(b) amended by s.37 and Sch. I SWA 1996.</p> <p>Inserted by s.16 SWA 1999. Rule 1(1) inserted by s.16 SWA 1999. Rule 1(2) inserted by s.16 SWA 1999. Rule 1(2A) inserted by s.17(1)(a) SWA 2000. Rule 1(3) inserted by s.16 SWA 1999. Rule 1(3)(i) deleted by s.18 SWA 2000. Rule 1(3)(j) inserted by s.13(4) SWA 2001. Rule 1(3)(l) inserted by s.13(4) SWA 2001. Rule 1(3)(qq) inserted by s.8 SW(MP)A 2003. Rule 1(3)(r) substituted by s.24(3) SWA 2001. Rule 1(3)(s) substituted by s.24(3) SWA 2001. Rule 1(3)(t) substituted by s.24(3) SWA 2001. Rule 1(3)(u) substituted by s.24(3) SWA 2001. Rule 1(4) inserted by s.16 SWA 1999. Rule 1(5) inserted by s.16 SWA 1999. Rule 2 inserted by s.16 SWA 1999. Rule 3 inserted by s.16 SWA 1999. Rule 4 inserted by s.16 SWA 1999.</p>
4 th Sch. Part I	Sch. 4 Part 1	Substituted by s.4 SWA 1994.
4 th Sch. Part II	Sch. 4 Part 2	Substituted by s.4 SWA 1994.
4 th Sch. Part IIA	Sch. 4 Part 3	Inserted by s.5 SWA 2000.
4 th Sch. Part IIB	Sch. 4 Part 4	Inserted by s.5 SWA 2000.
4 th Sch. Part IIC	Sch. 4 Part 5	Inserted by s.5 SWA 2000.
4 th Sch. Part III	Sch. 4 Part 6	Substituted by s.5 SWA 1994.
5 th Sch.	Sch. 7	
6 th Sch.	Sch. 6	
7 th Sch.	—	Inserted by Article 7 of the European Communities (Social Welfare) Regulations 1994 (S.I. No. 312 of 1994), repealed by s.26 and Sch. 4 SW&PA 2005.
8 th Sch.	—	Inserted by Article 7 of the European Communities (Social Welfare) Regulations 1994 (S.I. No. 312 of 1994), repealed by s.26 and Sch. 4 SW&PA 2005.
9 th Sch.	Sch. 5	Inserted by s.26 and Sch. 5 SW&PA 2005.

SOCIAL WELFARE (NO. 2) ACT 1993

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions).
s.3(a)	—	Insertion in s.2(1) SW(C)A 1993 of the definitions “optional contribution” and “optional contributor”.
s.3(b)	—	Insertion in s.2(1) SW(C)A 1993 of the definition of “person engaged in share fishing”.
s.3(c)	—	Substitution in s.2(1) SW(C)A 1993 of the definition “qualifying contribution”.
s.3(d)	—	Amendment in s.2(1) SW(C)A 1993 of the definition of “reckonable income” by the insertion of “or an optional contributor” after “self-employed contributor” (definition of “reckonable income” amended by Sch. 31 Taxes Consolidation Act 1997 by the substitution of “section 195, 231 or 232 of the Taxes Consolidation Act, 1997” for “section 2 or section 18 of the Finance Act, 1969”, by the substitution of “Chapter 1 of Part 44 of the Taxes Consolidation Act, 1997” for “Chapter 1 (inserted by the Finance Act 1980) of Part IX of the Income Tax Act, 1967” and by the substitution of “the definition of ‘capital allowance’ in section 2(1) of the Taxes Consolidation Act, 1997” for “section 33 of the Finance Act, 1975”, amended by s.16 SW(MP) 2003). (s.2(1) amended by s.7 SWA 1994).

Provision of earlier Act	Provision of Bill	Remarks
s.4	—, —, s.30	Insertion of ss.24A, 24B (amended by s.8 SWA 1995) and 24C in SW(C)A 1993.
s.5(a)	s.6(1)(c)	Insertion of s.6(1)(bb) in SW(C)A 1993.
s.5(b)	s.6(2)	Amendment of s.6(2) SW(C)A 1993 by insertion after “self-employment contributions” of “, optional contributions”.
s.6	s.34	Substitution of s.28 SW(C)A 1993.
s.7(a)	s.41(1)(c)	Substitution of s.32(1)(c) SW(C)A 1993.
s.7(b)	s.45	Insertion of s.35A in SW(C)A 1993.
s.8(a)	s.63	Insertion of s.42A in SW(C)A 1993.
s.8(b)	s.64(1)(c)	Substitution of s.43(1)(c) SW(C)A 1993.
s.8(c)	s.67(6)	Insertion of s.46(4A) in SW(C)A 1993.
s.9	—	Unnecessary (spent provision — insertion of s.79(2)(aa) in SW(C)A 1993).
s.10	—	Unnecessary (commencement provision).
s.11(a)	—	Insertion in s.2(1) SW(C)A 1993 of the definition of “developing country”.
s.11(b)	—	Insertion in s.2(1) SW(C)A 1993 of the definition of “non-governmental agency”.
s.11(c)	—	Insertion in s.2(1) SW(C)A 1993 of the definition of “volunteer development worker”. (s.2(1) amended by s.7 SWA 1994).
s.12	—	Insertion of s.32(9) SW(C)A 1993 (s.32(9) amended by s.24(1) SWA 1999).
s.13	—	Insertion of s.43(7) in SW(C)A 1993 (s.43(7) amended by s.24(2) SWA 1999).
s.14	s.254	Insertion of s.215A in SW(C)A 1993.
s.15	—	Unnecessary (amendment of Pensions Act 1990).

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Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4	—	Unnecessary (rates).
s.5(1)	s.221(1)	Substitution of s.194(1) SW(C)A 1993.
s.5(2)	—	Unnecessary (rates).
s.5(3)	—	Unnecessary (commencement provision).
s.6(1)	—	Substitution of s.198 SW(C)A 1993 (s.198 substituted by s.6 SWA 1996).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	—	Substitution of s.10(1) SW(C)A 1993 (s.10(1) amended by s.6 SWA 1995).
s.7(2) and Sch C:	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “qualifying contribution” by the substitution of “section 10(1)(c) or (e)” for “section 10(1)(c) or (d)”. (s.2(1) amended by s.20 SWA 1995).
	—	Amendment of s.10(2)(a) SW(C)A 1993 by the substitution of “paragraphs (c) and (e)” for “paragraphs (c) and (d)”. (s.10(2) amended by s.8(2) SWA 2002).
	s.13(3)(b)	Amendment of s.10(2)(b) SW(C)A 1993 by the substitution of “subsection 1(c)” for “subsection 1(d)” in each place where it occurs.
	—	Amendment of s.10(7)(a) SW(C)A 1993 by the substitution of “paragraphs (b) and (d) of subsection (1)” for “subsection 1(b)” and the substitution of “subsection 1(b)” for “subsection 1(b)(i)” (s.10(7) amended by ss. 8 and 12 SWA 1996).
	—	Unnecessary (spent provision — amendment of s.10(8)(a) SW(C)A 1993 by the substitution of “section 10(1)(d)” for “section 10(1)(b)(ii)”).
	—	Amendment of s.13(b) SW(C)A 1993 by the substitution of “section 10(1)(f)” for “section 10(1)(e)” (s.13(b) substituted by s.8(3) SWA 2001).

Provision of earlier Act	Provision of Bill	Remarks
	s.25(1)(c)	Amendment of s.22(1)(c) SW(C)A 1993 by the substitution of “section 10(1)(c)” for “section 10(1)(d)”.
	s.252(1)	Amendment of s.214(1)(c) SW(C)A 1993 by the deletion of “or”, amendment of s.214(1)(d) SW(C)A 1993 by the substitution of “section 10(1)(b)” for “section 10(1)(b)(i)”, the insertion after “thereunder” of “or” and insertion of s.214(1)(e).
s.7(3)	—	Unnecessary (commencement provision).
s.8(1)	—	Amendment of s.18(1)(d) SW(C)A 1993 by the substitution of “£20,900” for “£20,000” (s.18(1)(d) amended by s.7 SWA 1995).
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.23 SW(C)A 1993 by the substitution of “£250” for “£234” (s.23 amended by s.9 SWA 1995).
s.9(2)	—	Unnecessary (commencement provision).
s.10	—	Unnecessary (spent provision — insertion of s.10(9) in SW(C)A 1993).
s.11	—	Substitution of Chapter 16 (ss.100-105A) Part II SW(C)A 1993, (ss.100-105A all amended by s.27 SWA 1996).
s.12	—	Unnecessary (transitional provisions).
s.13(1)(a)	—	Repeal of s.30(1)(h) and Chapter 14 (ss.92, 93 and 94) of Part II SW(C)A 1993.
s.13(1)(b)	—	Amendment of s.210(2)(f) SW(C)A 1993 by the deletion of “survivor’s benefit” (s.210 substituted by s.5 SW(MP)A 2004).
s.13(2) and Sch. D:	—	Amendment of s.18(1)(g) (s.18(1)(g) amended by s.27 SWA 1996), s.23(2) (s.23(2) amended by s.27 SWA 1996), s.30(1)(j) (s.30(1)(j) amended by s.27 SWA 1996), s.135 (s.135 amended by ss.19 and 27 SWA 1996), s.139(3) (s.139(3) amended by ss.19 and 27 SWA 1996), s.147 (s.147 substituted by s.19 SWA 1997), s.163(1)(c)(iv) (s.163(1) amended by s.12 SWA 1995), s.207(1)(c)(ii) (s.207(1)(c)(ii) amended by ss.19 and 26 SWA 1996), s.210(1)(l) in the definition of “benefit” (s.210 substituted by s.5 SW(MP)A 2004), s.210(2)(f) (s.210 substituted by s.5 SW(MP)A 2004), s.236(1) (s.236(1) amended by ss.19 and 27 SWA 1996), para 5 Part III 1 st Sch. (para 5 Part III 1 st Sch. amended by ss.19 and 27 SWA 1996) by the substitution of “survivor’s pension” for “widow’s (contributory) pension” in each place where those words occur.
	—	Amendment of s.207(1)(c)(ii) by the substitution of “section 104 (1)” for “section 105(1)”.
	—	Amendment of Ref 5 Part I 2 nd Sch. by the substitution of “Survivor’s Pension and Deserted Wife’s Benefit” for “Widow’s (Contributory) Pension, Deserted Wife’s Benefit and Survivor’s Benefit” (2 nd Sch. substituted by s.3 SWA 1995).
s.13(3)(a)	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “entry into insurance” by the substitution of “102(7)” for “105(1)” (s.2(1) amended by s.27 SWA 1996).
s.13(3)(b)	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the substitution of “104(1)” for “105(1)” (s.2(3) substituted by s.5 SW(MP)A 2003).
s.13(4)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the substitution of “102(3), 102(5)” for “101(3), 101(9)” (s.4(4) amended by s.15 SWA 1995).
	—	Amendment of s.4(5) SW(C)A 1993 by the substitution of “102(2)” for “101(2)” (s.4(5) amended by s.15 SWA 1995).
s.13(5)	—	Unnecessary (repealed in 1996).
s.14	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.15(1)	—	Substitution of Rule 1(4)(j) Part II 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(4)(jj) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(4) amended by s.19 SWA 1996).
s.15(2)	—	Unnecessary (transitional provision).
s.15(3)	—	Unnecessary (commencement provision).
s.16(1)	—	Substitution of s.165(2) SW(C)A 1993 (s.165(2) amended by s.37(1) SWA 2001).
s.16(2)(a)	—	Insertion of Rule 4(1A) Part II 3 rd Sch. SW(C)A 1993 (Rule 4(1A) amended by s.12 SWA 1995).
s.16(2)(b)	—	Amendment of Rule 4(2) Part II 3 rd Sch. by the substitution of “In this Rule” for “In paragraph (1)” (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.16(3)	—	Unnecessary (commencement provision).
s.17(1)(a)	—	Insertion of s.39(1)(aa) in SW(C)A 1993.
s.17(1)(b)	—	Amendment of s.41(1)(a) SW(C)A 1993 by the substitution of “24 weeks” for “28 weeks”. (s.39(1) and s.41(1) substituted by s.10 SWA 1997).
s.17(2)	—	Unnecessary (commencement provision).
s.18(1)(a)	—	Amendment of Rule 1(2)(b) Part I 3 rd Sch. SW(C)A 1993 by the insertion after “or V” of “or by way of a payment corresponding to child benefit under Part IV, from another Member State” (Rule 1(2) substituted by s.7 and Sch. C SWA 1996).
s.18(1)(b)	—	Substitution of Rule 1(2)(g) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(2)(g) substituted by s.26 SWA 1997).
s.18(1)(c)	—	Insertion of Rules 1(2)(n), (o) and (p) Part I 3 rd Sch. SW(C)A 1993 (Rules 1(2)(n), (o) substituted by s.26 SWA 1997, Rule 1(2)(p) amended by s.15 SWA 1996).
s.18(2)(a)	—	Amendment of Rule 1(4)(b) Part II 3 rd Sch. SW(C)A 1993 by the insertion after “or V” of “or by way of a payment, corresponding to child benefit under Part IV, from another Member State” (Rule 1(4)(b) substituted by s.7 and Sch. C SWA 1996).
s.18(2)(b)	—	Substitution of Rule 1(4)(l) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(4)(l) substituted by s.26 SWA 1997).
s.18(2)(c)	—	Insertion of Rules 1(4)(n) (Rule 1(4)(n) substituted by s.26 SWA 1997), 1(4)(o) (Rule 1(4)(o) substituted by s.37 SWA 1996) and 1(4)(p) (Rule 1(4)(p) substituted by s.26 SWA 1997) in Part II 3 rd Sch. SW(C)A 1993.
s.18(3)(a)	—	Amendment of Rule 1(1)(a) Part III 3 rd Sch. SW(C)A 1993 by the insertion after “Part IV” of “or a payment corresponding to the said benefit from another Member State” (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.18(3)(b)	—	Substitution of Rule 1(1)(g) Part II 3 rd Sch. SW(C)A 1993 and insertion of Rules 1(1)(h), (i) and (j) Part II 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.19(1)(a)	s.62(1)	Substitution of s.42(1)(d) SW(C)A 1993.
s.19(1)(b)	s.62(2)	Insertion of s.42(1A).
s.19(1)(c)	s.62(6)	Insertion of s.42(4A) of the SW(C)A 1993.
s.19(2)	—	Unnecessary (commencement provision).
s.20	—	Repealed by s.362 and Sch. 7 of Bill.
s.21(1)	—	Unnecessary (spent provision — substitution of s.79(1)(a) SW(C)A 1993).
s.21(2)	—	Unnecessary (spent provision — amendment of s.80 SW(C)A 1993).
s.21(3)	—	Unnecessary (commencement provision).
s.21(4)	—	Unnecessary (spent provision — insertion of s.81A in SW(C)A 1993).
s.22(1)	—	Amendment of s.121(3) SW(C)A 1993 by the substitution of “£10” for “£5” in each place where it occurs (s.121(3) amended by s.16 SWA 1995).
s.22(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.23	—	Substitution of the definition of “child dependant” in s.170 SW(C)A 1993 (s.170 amended by s.28 SWA 1997).
s.24	s.190(1)	Substitution of s.172(1) SW(C)A 1993.
s.25	s.191(1)	Substitution of s.173(1) SW(C)A 1993.
s.26(a)	—	Substitution of s.210(2)(c) SW(C)A 1993.
s.26(b)	—	Substitution of s.210(3) SW(C)A 1993. (s.210 substituted by s.5 SW(MP)A 2004).
s.27	s.144(6)	Insertion of s.122(8) in SW(C)A 1993.
s.28(a)	—	Substitution of s.212(4) SW(C)A 1993 (s.212(4) amended by s.12(b) SW(MP)A 2004).
s.28(b)	s.250(10)	Insertion of s.212(10A) in SW(C)A 1993.
s.29	s.258	Substitution of s.219 SW(C)A 1993.
s.30(1)	—	Deletion of s.124(2) SW(C)A 1993.
s.30(2)(a)	—	Substitution of s.177(1)(a)(ii) SW(C)A 1993.
s.30(2)(b)	—	Substitution of s.177(1)(b) SW(C)A 1993 (s.177(1) amended by s.37(3) SWA 2001).
s.31(1)	s.70(3)	Insertion of s.49(3) in SW(C)A 1993.
s.31(2)	—	Amendment of s.4(4) SW(C)A 1993 by the insertion after “43(5),” of “49(3),” (s.4(4) amended by s.15 SWA 1995).
s.32(1) and Sch. F:	s.43(2), s.66(2), s.76(2), s.81(5), —, s.117(2), —, s.122(2), s.128(1), —	Amendment of s.34(2), s.45(2), s.55(2), s.60(9), s.87(2) (s.87(2) amended by 21(c) SWA 1999), s.91(2), s.94(1) (s.94(1) repealed by s.13 SWA 1994), s.99(2), s.105(1), s.113(1) (s.113(1) repealed by s.19 SWA 1996) SW(C)A 1993 by the substitution of “the amount set out in column (4)” for “ the appropriate amount set out in column (4) or (5)”.
	s.81(2), —, —, s.112(4), s.117(4), —, —, s.128(2)	Amendment of s.60(2), s.60(6) (s.60(6) amended by s.15(1)(b) SWA 2001), s.61(2) (s.61(2) substituted by s.15(1)(c) SWA 2001), s.87(4), s.91(4), s.94(2) (s.94(2) repealed by s.13 SWA 1994), s.99(4) (s.99(4) substituted by s.17(1)(b) SWA 2001), s.105 (2), s.113(2) (s. 113(2) repealed by s.19 SWA 1996) SW(C)A 1993 by the substitution of “column (6)” for “column (7)”.
	s.112(5), s.117(5), —, s.122(5), s.128(3)	Amendment of s.87(5), s.91(5), s.94(3) (s.94(3) repealed by s.13 SWA 1994), s.99(5), s.105(3), s.113(3) (s.113(3) repealed by s.19 SWA 1996) SW(C)A 1993 by the substitution of “column (7)” for “column (8)”.
	s.183	Amendment of s.167(1) by the substitution of “column (5) of Part I of the Second Schedule” for “column (6) of Part I of the Second Schedule”.
s.32(2)	—	Unnecessary (commencement provision).
s.33	s.288	Insertion of s.238A SW(C)A 1993.
s.34	—	Unnecessary (amendment of Health Contributions Act 1979).
s.35	—	Unnecessary (amendment of Youth Employment Agency Act 1981).
Sch. A (s.3)	—	Unnecessary (rates).
Sch. B (s.4)	—	Unnecessary (rates).
Sch. C (s.7)	See s.7 of this Act	
Sch. D (s.13)	See s.13 of this Act	
Sch. E (s.20)	—	Repealed by s.362 and Sch. 7 of Bill.
Sch. F (s.32)	See s.32 of this Act	

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Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.5(1)	—	Unnecessary (rates).
s.5(2)	s.219(1)	Amendment of s.192(1)(b) SW(C)A 1993 by the substitution of “19 years” for “18 years”.
s.5(3)(a)	—	Amendment of s.192(2) SW(C)A 1993 by the substitution of “who resides with a qualified person and such person’s spouse while the qualified person or his spouse” for “who resides with a qualified person while such person” (s.192(2) substituted by s.5 SWA 1996).
s.5(3)(b)	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “165(4)” of “, 192(2)” (s.3(12) amended by s.15 SWA 1996).
s.5(4)	—	Unnecessary (commencement provision).
s.6(1)(a)	—	Substitution s.10(1)(b) SW(C)A 1993.
s.6(1)(b)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “£21,500” for “£20,900”.
s.6(1)(c)	—	Amendment of s.10(1)(d) SW(C)A 1993 by the substitution of “£231” for “£173” in both places where it occurs. (s.10(1) amended by s.8 SWA 1996).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)(a)	—	Amendment of s.18(1)(a) SW(C)A 1993 by the substitution of “of an amount equal to 5 per cent. of the reckonable income in excess of £520 or an amount of £230, whichever is the greater” for “of an amount equal to 5 per cent. of the reckonable income or an amount of £250, which ever is the greater”.
s.7(1)(b)	—	Amendment of s.18(1)(c) SW(C)A 1993 by the substitution of “of an amount equal to 5 per cent. of the reckonable emoluments in excess of £520 or an amount of £230, whichever is the greater” for “of an amount equal to 5 per cent. of the reckonable emoluments or an amount of £250, which ever is the greater”.
s.7(1)(c)	—	Amendment of s.18(1)(d) SW(C)A 1993 by the substitution of “£21,500” for “£20,900”.
s.7(1)(d)	—	Amendment of s.18(1)(h) SW(C)A 1993 by the substitution of “£230” for “£250”. (s.18(1) amended by s.9 SWA 1996).
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)	—	Amendment of s.24B(1)(a) SW(C)A 1993 by the insertion after “reckonable income” of “in excess of £520” (s.24B(1) amended by s.36 SWA 2001).
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.23(1) SW(C)A 1993 by the substitution of “£250” for “£230” (s.23(1) amended by s.11 SWA 1996).
s.9(2)	—	Unnecessary (commencement provision).
s.10	s.13(9)	Insertion of s.10(10) SW(C)A 1993.
s.11(1)	—	Insertion of Chapter 8B (ss.41G — 41J) in SW(C)A 1993 (ss.41G-41J substituted by s.11 SWA 1997).
s.11(2)(a)(i)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the insertion of “41I,” before “42(2)” (s.4(4) amended by s.11 SWA (No. 2) 1995).
s.11(2)(a)(ii)	—	Amendment of s.4(5) SW(C)A 1993 by the insertion of “41H(3),” before “43(4)” (s.4(5) amended by s.37 SWA 1996).
s.11(2)(b)	s.39(1)(d)	Insertion of s.30(1)(bbb) SW(C)A 1993.
s.11(3)	—	Unnecessary (commencement).
s.12(1)	—	Amendment of s.163(1) SW(C)A 1993 by the substitution of “relevant pensioner” (s.163(1) amended by s.17 SWA 1997).
s.12(2)	—	Substitution of Rule 4(1A) of Part II 3 rd Sch. SW(C)A 1993 (Rule 4(1A) substituted by s.12 SWA 1999).
s.12(3)	—	Unnecessary (commencement provision).
s.13(1)(a)	—	Substitution of s.37(1)(b) SW(C)A 1993.
s.13(1)(b)	—	Amendment of s.37(2) SW(C)A 1993 by the substitution for “the conditions set out in subsections (1)(b) and (1)(c) are not satisfied” of “the contribution conditions in section 38 are not satisfied”.

Provision of earlier Act	Provision of Bill	Remarks
s.13(1)(c)	—	Substitution of s.37(3) SW(C)A 1993.
s.13(1)(d)	—	Substitution of s.37(4) SW(C)A 1993.
s.13(1)(e)	—	Substitution of s.37(7) SW(C)A 1993.
s.13(2)(a)	—	Amendment of s.38 SW(C)A 1993 by the substitution for “the first day of maternity leave” of “the relevant day” in each place where it occurs.
s.13(2)(b)	—	Insertion of s.38(3) SW(C)A 1993. (ss.37 — 41 substituted by s.10 SWA 1997).
s.14 (1)	—	Amendment of s.2(3)(b)(iii)(II) SW(C)A 1993 by the substitution of “22 years” for “21 years” (s.2(3) substituted by s.5 SW(MP)A 2003).
s.14(2)	—	Unnecessary (commencement provision).
s.15(1)	—	Insertion of s.245A in SW(C)A 1993 (s.245A substituted by s.28 SWA 1997).
s.15(2)	—	Amendment of s.2(2) SW(C)A 1993 by the substitution for “subject to section 170” of “subject to sections 170 and 245A” (s.2(2) amended by s.28 SWA 1997).
s.15(3)	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “192(2)” of “, 245A” (s.3(12) substituted by s.15 SWA 1996).
s.15(4)	—	Amendment of s.4(4) SW(C)A 1993 by the insertion after “241,” of “245A” (s.4(4) amended by s.11 SWA(No. 2) 1995).
s.15(5)	—	Unnecessary (commencement provision).
s.16(1)	—	Substitution of s.121(1)(a) SW(C)A 1993 (s.121(1) amended by s.22 SWA 1996).
s.16(2)	—	Amendment of s.121(3) SW(C)A 1993 by the substitution of “£25” for “£10” in both places where it occurs (s.121(3) amended by s.37 SWA 2001).
s.16(3)(a)	s.144(4)	Amendment of s.122(6) SW(C)A 1993 by the substitution for “In subsection (4)” of “In this section”.
s.16(3)(b)	—	Substitution of Rule 3 Part I 3 rd Sch. SW(C)A 1993 (Rule 3 substituted by s.22(d) SWA 1999).
s.16(4)	—	Amendment of s.124 SW(C)A 1993 by the substitution for “subparagraph (ii) of section 121(1)(b)” of “section 121(1)” in both places where it occurs (s.124 amended by s.28 and Sch. F SWA 1997).
s.16(5)	—	Unnecessary (commencement provision).
s.17	—	Amendment of s.46(4)(a) SW(C)A 1993 by the insertion after “qualifying contributions” of “(other than optional contributions)” (s.46(4) amended by s.11(1) SWA 2003).
s.18(a)	—, 68(3), —, —, —, Sch. 1 Part 2 para 6	Amendment of s.42(5)(a) (s.42(5) amended by s.30 SWA 1997), s.47(3), s.50(11) (s.50(11) amended by s.12 SWA 1996), s.120(5)(a) (s.120(5) amended by s.30 SWA 1997), s.125(1)(c) (s.125(1)(c) substituted by s.27(1) SWA 2000) and para. 6 Part II 1 st Sch. SW(C)A 1993 by the substitution for “the Social Employment Scheme” of “Community Employment”.
s.18(b)	—	Deletion of s.42(5)(e) SW(C)A 1993.
s.18(c)	—	Deletion of s.120(5)(e) SW(C)A 1993.
s.19(1)	—	Substitution of s.105 SW(C)A 1993 (s.105 amended by s.27 SWA 1996).
s.19(2)	s.110	Substitution of s.85 SW(C)A 1993.
s.19(3)	—	Unnecessary (commencement provision).
s.20(1)	—	Amendment of s.2(1) SW(C)A 1993 by substituting the definition of “orphan” (s.2(1) amended by s.15 SWA 1996).
s.20(2)	—	Substitution of s.149(2) SW(C)A 1993 (s.149(2) amended by s.37(1) SWA 2001).
s.20(3)	—	Unnecessary (commencement provision).
s.21	—	Insertion of s.184A SW(C)A 1993 (s.184A amended by s.30 SWA 1999).
s.22(1)	Sch. 6	Uncommenced (substitution of s.211 SW(C)A 1993).
s.22(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.23 and Sch C	—	Amendment of Rule 1(1) Part I 3 rd Sch. to SW(C)A 1993 by the insertion before “the yearly value ascertained in the prescribed manner of all property” of “other than in such circumstances and subject to such conditions and for such periods as may be prescribed” (Rule 1(1) amended by s.15 SWA 1996).
	—	Deletion of Rule 1(2)(l) Part II 3 rd Sch. SW(C)A 1993.
	—	Amendment of Rule 1(1) Part II 3 rd Sch. SW(C)A 1993 by the insertion before “the yearly value of any property” of “other than in such circumstances and subject to such conditions and for such periods as may be prescribed” (Rule 1(1) amended by s.37 SWA 1996).
	—	Deletion of Rule 1(4)(m) Part II 3 rd Sch. SW(C)A 1993.
	—	Amendment of Rule 5 Part II 3 rd Sch. SW(C)A 1993 by the substitution of “lone parent’s allowance or carer’s allowance” for “or lone parent’s allowance” in both places where it occurs (Rule 5 amended by s.19 and Sch. E SWA 1996).
s.24	—	Unnecessary (Amendment of Health Contributions Act 1979).
s.25	—	Unnecessary (Amendment of Youth Employment Agency Act 1981).
Sch. A (s.3)	—	Unnecessary (rates).
Sch. B (s.4)	—	Unnecessary (rates).
Sch. C (s.23)	See s.23 of this Act	

SOCIAL WELFARE (No. 2) ACT 1995

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions etc.).
s.2(a)	—	Insertion of s.60(6A) and (6B) SW(C)A 1993. (insertion of s.60(6A) and (6B) SW(C)A 1993 repealed by s.14 SWA 1997).
s.2(b)	—	Insertion of s.60(10) SW(C)A 1993 (s.60(10) substituted by s.14 SWA 1997).
s.3(1)	—	Amendment of s.100 SW(C)A 1993 by substituting the definitions of “spouse” and “survivor”.
s.3(2)(a)	—	Substitution of s.101(1)(b) SW(C)A 1993.
s.3(2)(b)	—	Insertion of s.101(5) SW(C)A 1993 (amendments to ss.100, 101(1)(b) and 101(5) repealed by s.28 SWA 1996).
s.4(a)	—	Insertion of s.110(2A) and (2B) in s.110 SW(C)A 1993.
s.4(b)	—	Amendment of s.110(4) SW(C)A 1993 by the insertion of the definition of “husband”. (insertion of ss.110(2A), 110(2B) and amendment of 110(4) repealed by s.19 SWA 1996).
s.5(1)(a)	—	Substitution in s.142(1) SW(C)A 1993 of the definition of “husband”.
s.5(1)(b)	—	Insertion in s.142(1) SW(C)A 1993 of the definition of “widow”.
s.5(2)	—	Substitution of s.143(2) SW(C)A 1993. (ss.142(1) and 143(2) substituted by s.19 and Sch. E SWA 1997).
s.6	—	Insertion of ss.152(3), (4) and (5) SW(C)A 1993 (insertion of ss.152(3), (4) and (5) SW(C)A 1993 repealed by s.19 SWA 1996).
s.7	—	Insertion of ss.155(4), (5) and (6) SW(C)A 1993 (insertion of ss.155(4), (5) and (6) SW(C)A 1993 repealed by s.19 SWA 1996).
s.8	—	Substitution of s.157(2)(b) SW(C)A 1993 (substitution of s.157(2)(b) SW(C)A 1993 repealed by s.20 SWA 1996).

Provision of earlier Act	Provision of Bill	Remarks
s.9(a)	—	Deletion in s.197 SW(C)A 1993 of the definition of “couple”.
s.9(b)	—	Substitution in s.197(b) SW(C)A 1993 of the definition of “family” (s.197 amended by s.6 SWA 1997).
s.9(c)	—	Amendment of s.197 SW(C)A 1993 by the substitution of the definition of “spouse” (s.197 amended by s.6 SWA 1997).
s.10(1)	—	Substitution of s.3(13) SW(C)A 1993 (s.3(13) amended by s.28 SWA 1997).
s.10(2)	—	Amendment of s.132 SW(C)A 1993 by the substitution of the definition of “spouse” (s.132 amended by s.17(2) SWA 2000).
s.10(3)	s.3(1)(f)	Insertion of s.3(1)(f) SW(C)A 1993.
s.10(4) and Sch.	Sch. 6	Uncommenced (amendments to ss.34(1), 45(1), 55(1), 87(1), 91(1), 99(1), 121(1), 128(1)(a) and 137(a) SW(C)A 1993).
s.11(1)(a)	—	Insertion of Rule 1(2)(q) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(2)(q) amended by s.15 SWA 1996).
s.11(1)(b)	—	Insertion of Rule 1(6) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(6) amended by s.22 SWA 1996).
s.11(2)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the substitution for “Rule 1(2)(m) of Part I” of “Rules 1(2)(m) and 1(6) of Part I” (s.4(4) amended by s.37 SWA 1996).
s.11(3)	—	Amendment of s.119 SW(C)A 1993 in the definition of “weekly means” by the substitution of “shall, subject to Rule 1(6) of Part I of the Third Schedule, be the yearly means” for “shall be the yearly means” (s.119 amended by s.10(4) SWA 1998).
s.12 Sch. (s.10)	— See s.10 of this Act.	Unnecessary (short title and commencement).

SOCIAL WELFARE ACT 1996

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions etc.).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Unnecessary (rates).
s.5(2)	—	Unnecessary (commencement provision).
s.5(3)(a)	—	Amendment of s.194(4) SW(C)A 1993 by the substitution of “£500” for “£200”(s.194(4) substituted by s.6 SWA 1998).
s.5(3)(b)	—	Insertion of s.194(6A) SW(C)A 1993 (s.194(6A) substituted by s.6 SWA 1998).
s5(3)(c)	—	Insertion in s.194(7) after “subsection (3)” of “or subsection (6A)” (s.194(7) substituted by s.6 SWA 1998).
s.5(4)	—	Unnecessary (commencement provision).
s.5(5)	s.219(2)	Substitution of s.192(2) SW(C)A 1993.
s.6(1)	—	Substitution of s.198 SW(C)A 1993 (s.198 substituted by s.6 SWA 1997).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	ss. 235-238	Insertion of Part VA (s.203A (s.203A substituted by s.7 SWA 1997), s.203B, s.203C, s.203D and s.203E) SW(C)A 1993.
s.7(2)	s.247(8),(9)	Insertion of s.209(7A) and (7B) SW(C)A 1993.
s.7(3) and Sch C	s.240(e) s.240(c) s.240(d)	Insertion of s.204(e) SW(C)A 1993. Amendment of s.204(c) SW(C)A 1993 by the deletion of “or”. Amendment of s.204(d) SW(C)A 1993 by the substitution for “supplement.” of “supplement, or”.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of s.212 SW(C)A 1993 by the substitution for “IV, V, IX” of “IV, V, VA, IX” in each place where it occurs (s.212 amended by s.35 and Sch G SWA 1997).
	—	Insertion of s.247(2)(<i>dd</i>) SW(C)A 1993 (s.247(2)(<i>dd</i>) substituted by s.24 SWA 1998).
	s.300(2)(<i>e</i>)	Amendment of s.247(2)(<i>d</i>) SW(C)A 1993 by the deletion of “and”.
	—, s.319	Amendment of ss.249 and 264 SW(C)A 1993 by the substitution for “or family income supplement” of “, family income supplement or continued payment for qualified children” in each place where it occurs (s.249 amended by s.30 and Sch. F SWA 1999).
	—	Amendment of s.265(<i>b</i>) SW(C)A 1993 by the insertion after “V,” of “VA,” (s.265(<i>b</i>) amended by ss.7(1) and 10(<i>c</i>) SW&PA 2005).
	—	Amendment of s.277(1)(<i>a</i>) by the insertion after “V,” of “VA,” (s.265(<i>b</i>) amended by ss.7(1) and 10(<i>c</i>) SW&PA 2005).
	—	Amendment of s.277 SW(C)A 1993 by the substitution for “or family income supplement” of “family income supplement or continued payment for qualified children” in each place where it occurs (s.277 amended by ss.7(1) and 10(<i>e</i>) SW&PA 2005).
	—	Amendment of s.279 SW(C)A 1993 by the substitution for “or supplement” of “, supplement or payment” (s.279 amended by s.30(2) SWA 1999).
	—	Amendment of s.281(6) SW(C)A 1993 by the substitution for “or assistance repayable” of “, assistance or continued payment for qualified children repayable” (s.281 amended by s.31 SWA 1997).
s.7(4)	—	Substitution of Rule 1(2)(<i>b</i>) Part I SW(C)A 1993 and Rule 1(4)(<i>b</i>) Part II 3 rd Sch. SW(C)A 1993 (Rules 1(2)(<i>b</i>) Part I and 1(4)(<i>b</i>) Part II substituted by s.26 SWA 1997).
s.8(1)(<i>a</i>)	—	Unnecessary (commencement provision).
s.8(1)(<i>b</i>)	—	Amendment of s.10(1)(<i>b</i>) SW(C)A 1993 by the substitution of “£80” for “£50”.
s.8(1)(<i>b</i>)	—	Amendment of s.10(1)(<i>c</i>) SW(C)A 1993 by the substitution of “£22,300” for “£21,500”.
s.8(1)(<i>c</i>)	—	Amendment of s.10(1)(<i>d</i>) SW(C)A 1993 by the substitution of “8.5 per cent.” for “9 per cent.”; “12 per cent.” for “12.2 per cent.” and “£250” for “£231” in both places where it occurs.
s.8(1)(<i>d</i>)	—	Amendment of s.10(1)(<i>e</i>) SW(C)A 1993 by the substitution of “£26,800” for “£25,800” (s.10(1) amended by s.8 SWA 1997).
s.8(1)(<i>e</i>)	—	Deletion of s.10(7) SW(C) A 1993.
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)(<i>a</i>)	—	Amendment of ss.18(1)(<i>a</i>), (<i>c</i>) SW(C)A 1993 by the substitution of “£1,040” for “£520” in each place where it occurs.
s.9(1)(<i>b</i>)	—	Amendment of s.18(1)(<i>a</i>), (<i>c</i>), (<i>h</i>) SW(C)A 1993 by the substitution of “£215” for “£230” in each place where it occurs (ss.18(1)(<i>a</i>), (<i>c</i>) and (<i>h</i>) substituted by s.36 SWA 2001).
s.9(1)(<i>c</i>)	—	Amendment of ss.18(1)(<i>d</i>) SW(C)A 1993 by the substitution of “£22,300” for “£21,500” (s.18(1)(<i>d</i>) amended by s.9 SWA 1997).
s.9(2)	—	Unnecessary (commencement provision).
s.10(1)	—	Amendment of s.24B(1) SW(C)A 1993 by the substitution of “£1,040” for “£520” (s.24B(1) amended by ss.30(2), 36 and Sch. E SWA 2001).
s.10(2)	—	Unnecessary (commencement provision).
s.11(1)	—	Amendment of s.23 SW(C)A 1993 by the substitution of “£215” for “£230” (s.23 amended by s.36 SWA 2001).
s.11(2)	—	Unnecessary (commencement provision).
s.12(1)(<i>a</i>)	Sch. 1 Part 1 para 12	Insertion of para 12 Part I 1 st Sch. SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
s.12(1)(b)	Sch. 1 Part 2 para 6	Amendment of para 6 Part II 1 st Sch. SW(C)A 1993 by the insertion after “Community Employment” of “, where the said employment commenced before the 6 th day of April 1996”.
s.12(1)(c)	s.71(11)	Amendment of s.50(11) SW(C)A 1993 by the insertion after “insurable (occupational injuries) employment” of “, where the person’s said employment commenced before the 6 th day of April, 1996”.
s.12(1)(d)	—	Amendment of s.10(1)(d) SW(C)A 1993 by the substitution of “subject to paragraphs (e) and (f), subsection (7)” for “subject to paragraphs (e) and (f)” (s.10(1)(d) amended by s.8 SWA 1997).
s.12(1)(e)	—	Insertion of s.10(7) SW(C)A 1993 (s.10(7) amended by s.8(1) SWA 2000).
s.12(2)	—	Insertion of s.11(1)(aa) SW(C)A 1993 (s11(1)(aa) amended by s.26 and Sch. 4 SW&PA 2005).
s.13	—, —, —, s.212, —	Insertion of Chapter 12 (s.191A (s.191A amended by s.17 and Sch. E SWA 2000), s.191B (s.191B amended by ss.22, 28 SWA 1997), s.191C (s.191C amended by s.28 and Sch. F SWA 1997), s.191D, s.191E (s.191E deleted by s.16(1) SWA 2001) in Part III SW(C)A 1993.
s.14	—	Unnecessary (transitional provisions).
s.15(1)(a)	s.139(1)(j)	Insertion of s.118(1)(k) SW(C)A 1993.
s.15(1)(b)	—	Insertion of Reference 9 Part I 4 th Sch. SW(C)A 1993 (4 th Sch. substituted by s.4 and Sch. B SWA 1997).
s.15(2)(a)	—	Insertion in the definition of “benefit” in s.210 SW(C)A 1993 of paragraph (kk).
s.15(2)(b)	—	Amendment of s.210(2)(a) SW(C)A 1993 by the substitution for “to (k)” of “to (kk)”.
s.15(2)(c)	—	Amendment of s.210(2)(c) SW(C)A 1993 by the substitution for “and (k)” of “to (kk)” (s.210 substituted by s.5 SW(MP)A 2004).
s.15(3)(a)(i)	—	Amendment of Rule 1(1) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “other than in such circumstances” of “subject to paragraph (1A)” (Rule 1(1) substituted by s.17 SWA 2000).
s.15(3)(a)(ii)	—	Insertion of Rule 1(1A) Part I 3 rd Sch. SW(C)A 1993. (Rule 1(1A) amended by s.17 SWA 2000).
s.15(3)(b)(i)	—	Amendment of Rule 1(2)(a) and (s) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “all moneys” of “other than in the case of disability allowance” (Rules 1(2)(a) and (s) amended by s.26 SWA 1997).
s.15(3)(b)(ii)	—	Amendment of Rule 1(2)(g) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “any moneys” of “other than in the case of disability allowance”.
s.15(3)(b)(iii)	—	Amendment of Rule 1(2)(m) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “such amount” of “other than in the case of disability allowance”.
s.15(3)(b)(iv)	—	Amendment of Rule 1(2)(p) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “such income” of “other than in the case of disability allowance”.
s.15(3)(b)(v)	—	Insertion of Rule 1(2)(t) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(2) amended by s.8 SW(MP)A 2003).
s.15(3)(c)	—	Amendment of Rule 1(4) Part I 3 rd Sch. SW(C)A 1993 by the substitution for “receipt of unemployment assistance” of “receipt of disability allowance, unemployment assistance” (Rule 1(4) amended by s.17 and Sch. E SWA 2000).
s.15(3)(d)	—	Amendment of Rule 1(5) Part I 3 rd Sch. SW(C)A 1993 by the insertion before “the yearly value” of “other than in the case of disability allowance,” (Rule 1(5) amended by s.26 SWA 1997).

Provision of earlier Act	Provision of Bill	Remarks
s.15(4) and Sch. D	—	Amendment of section 2(1) SW(C)A 1993 by the deletion of the definition of “disabled person’s maintenance allowance” (s.2(1) amended by s.16 SWA 1997).
	—	Amendment of s.2(2)(a)(iii) SW(C)A 1993 by the deletion of the definition of “disabled person’s maintenance allowance”.
	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the insertion after “165(1)” of “, 191C(1)” (s.2(3)(b)(ii) amended by s.13 SWA 1998).
	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “165(4)” of “191B(2), 191C(3)” (s.3(12) amended by s.16 SWA 1997).
	—	Amendment of s.138 SW(C)A 1993 by the deletion of “or to disabled person’s maintenance allowance” (s.138 amended by s.17 SWA 1999).
	—	Insertion of s.163(1)(b)(iii) SW(C)A 1993 (s.163(1) amended by s.10 SWA 1999).
	—	Amendment of s.183 SW(C)A 1993 by the deletion in paragraph (a) of “disabled person’s maintenance allowance”, the substitution in para. (b) for “if either of the said allowances,” of “if the said allowance,” and the substitution for “the said allowances.” of “the said allowance.” (s.183 amended by s.30 SWA 1999).
	—	Amendment of s.207(1)(c)(i) SW(C)A 1993 by the substitution for “or blind pension” of “blind pension or disability allowance,” and the substitution for “or 137(a),” of “, 137(a) or 191C(1)(a),” (s.207(1)(c) amended by s.16 SWA 1997).
	—	Deletion of s.209(1)(c) and s.209(2)(c) SW(C)A 1993.
	s.247(3)(a)	Amendment of s.209(3)(a) SW(C)A 1993 by the deletion of “an increase of disabled person’s maintenance allowance or”.
	s.247(3)(b)	Amendment of s.209(3)(b) SW(C)A 1993 by the deletion of “, (c)”.
	—	Amendment of Rule 1 Part I 3 rd Sch. SW(C)A 1993 by the substitution for “Chapters 2 and 3” of “Chapters 2, 3 and 12” (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
	—	Amendment of Rule 1(4)(f) Part II 3 rd Sch. SW(C)A 1993 by the deletion of clause (iii) (Rule 1(4)(f) amended by s.26 SWA 1997).
s.15(5)	—	Unnecessary (amendment of Health Act 1970).
s.16	—	Unnecessary (commencement provision).
s.17(1)	—, —, —, s.175, s.176, s.177	Substitution of Chapter 9 (ss.157 (s.157 amended by s.25 and Sch. 3 SW&PA 2005), s.158 (s.158(3) amended by s.31 SWA 1999), s.159 (s.159 amended by ss. 15 and 37 SWA 2001), s.160, s.161, s.162) of Part III SW(C)A 1993.
s.17(2)(a)	—	Substitution of Rule 1(4)(jj) Part II 3 rd Sch. SW(C)A 1993.
s.17(2)(b)	—	Insertion of Rule 1(4)(t) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(4) of Part II amended by s.26 SWA 1997).
s.17(3)(a)	—	Substitution of Rule 1(2) Part II 3 rd Sch. and insertion of Rule 1(2A) Part II 3 rd Sch. SW(C)A 1993.
s.17(3)(b)	—	Amendment of Rule 1(3) Part II 3 rd Sch. SW(C)A 1993 by the deletion of “, lone parent’s allowance” (Rule 1(2), 1(2A) and 1(3) Part II 3 rd Sch. amended by s.25 SWA 1997).
s.17(4)	s.358	Amendment of ss.298(1) and (2) SW(C)A 1993 by the insertion of “Subject to regulations,” before “A person” in each place where those words occur.
ss.17(5)-(8)	—	Unnecessary (transitional provisions).

Provision of earlier Act	Provision of Bill	Remarks
s.18	—	Stand alone (transitional provisions relating to continued entitlement to deserted wife's benefit, deserted wife's allowance and prisoner's wife's allowance).
s.19(1) and Sch. E	—	Repeal of Chapter 18 Part II SW(C)A 1993.
	—	Repeal of Chapters 7 and 8 Part III SW(C)A 1993.
	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the deletion of "113(1)" (s.2(3) amended by s.5 SW(MP)A 2003).
	—	Amendment of s.4(4)(a) SW(C)A 1993 by the deletion of "110(1)(c), 111(3), 111(8)," and the insertion after "129," of "158(4)"(s.4(4) amended by s.32 SWA 1997).
	—	Amendment of s.4(5) SW(C)A 1993 by the deletion of ", 111(2)" (s.4(5) amended by s.14(2) SWA 1998).
	s.26(3)	Amendment of s.23(3) SW(C)A 1993 by the deletion of para (a) and the deletion in para (b) of ", deserted wife's benefit".
	—	Deletion of s.30(1)(l) SW(C)A 1993.
	—	Deletion of s.101(4) SW(C)A 1993.
	—	Deletion of s.118(1)(f) and (g) SW(C)A 1993.
	—	Amendment of s.135 SW(C)A 1993 by the deletion of "deserted wife's benefit," in each place where it occurs and the substitution in para (b) of "any such pension" for "any such benefit, pension" (s.135(b) amended by s.29(c) SWA 2000).
	s.161(3)	Amendment of s.139(3) SW(C)A 1993 by the deletion of "or deserted wife's benefit" in both places where it occurs.
	—	Deletion of subsection 143(2) SW(C)A 1993.
	s.244(1)	Amendment of s.207(1)(c)(ii) SW(C)A 1993 by the substitution for "or deserted wife's benefit, so much of the pension or benefit as is payable by virtue of section 105(1) or 113(1), as appropriate" of "so much of the pension as is payable by virtue of section 105(1)".
	—	Deletion of s.210(1)(n) SW(C)A 1993.
—	Amendment of s.284(1) SW(C)A 1993 by the deletion of the definition of "benefit", the deletion in the definition of "allowance" of "deserted wife's allowance," and the deletion in the definition of "competent authority" of "deserted wife's benefit, deserted wife's allowance and" (s.284(1) amended by s.29 SWA 1997).	
s.345	Amendment of s.285 of SW(C)A 1993 by the deletion of "110, 152,".	
—, s.357, s.358(1), s.358(2)	Amendment of s.286(1) (s.286(1) amended by s.29 SWA 1997), s.297, s.298(1) and (2) SW(C)A 1993 by the substitution for "benefit or allowance" of "an allowance" in each place where it occurs.	
—	Amendment of s.286(1) (s.286(1) amended by s.29 SWA 1997) and s.297 SW(C)A 1993 by the substitution for "such benefit or allowance" of "such allowance" in each place where it occurs.	
s.346(3), —, s.358(3)	Amendment of s.286(2), s.286(4) (s.286(4) amended by s.24(5) SWA 1998) and s.298(3) SW(C)A 1993 by the substitution for "the benefit or allowance" of "the allowance" in each place where it occurs.	
s.358(2), s.358(3)	Amendment of s.298(2) and (3) SW(C)A 1993 by the substitution of "benefit or allowance" of "allowance" in each place where it occurs.	
Sch. 1 Part 3 para 5	Amendment of para 5 Part III 1 st Sch. SW(C)A 1993 by the deletion of ", deserted wife's benefit".	
—	Amendment of Rule 1(2A) Part II 3 rd Sch. SW(C)A 1993 by the deletion of "deserted wife's allowance and prisoner's wife's allowance".	
—	Amendment of Rule 1(3) Part II 3 rd Sch. SW(C)A 1993 by the deletion of "deserted wife's allowance, prisoner's wife's allowance". (Rule 1(2A) and Rule 1(3) amended by s.25 SWA 1997).	

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of Rule 1(4) Part II 3 rd Sch. SW(C)A 1993 by the deletion of “deserted wife’s allowance, prisoner’s wife’s allowance” (Rule 1(4) amended by s.20 and Sch. E SWA 1997).
	—	Deletion of Rule 2(2)(b) and (c) Part II 3 rd Sch. SW(C)A 1993.
	—	Amendment of Rule 5 Part II 3 rd Sch. SW(C)A 1993 by the deletion of “deserted wife’s allowance, prisoner’s wife’s allowance” in each place where it occurs (Rule 5 amended by s.20 and Sch. E SWA 1997).
	s.139(1)(g), —, —, —, s.285, —, —, —, —	Amendment of s.118(1)(h), s.121(1)(a)(ii) (s.121(1) amended by s.28 and Sch. F SWA 1997), s.207(1)(c)(ii) (s.207(1) amended by s.17 and Sch. D SWA 1999), s.210(1)(m) (s.210(1) amended by s.13 and Sch. 3 SWA 1999), s.210(2)(f) (s.210(2) amended by s.28 and Sch. F SWA 1997), s.236(1) and s.284(1) (s.284(1) amended by s.29 SWA 1997) SW(C)A 1993, Rule 1(4) (Rule 1(4) amended by s.20 and Sch. E SWA 1997), Rule 2(2)(d) (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005) and Rule 5 (Rule 5 amended by s.20 and Sch. E SWA 1997) Part II 3 rd Sch. SW(C)A 1993 by the substitution of “one-parent family payment” for “lone parent’s allowance” in each place where it occurs.
	—	Amendment of s.121(1)(a)(ii) SW(C)A 1993 by the substitution of “a qualified parent” for “a lone parent” (s.121(1) amended by s.28 and Sch. F SWA 1997).
	—	Amendment of s.207(1)(c)(ii) (s.207(1) amended by s.17 and Sch. D SWA 1999) SW(C)A 1993 by the substitution of “the payment” for “the allowance”.
	s.285(1)	Amendment of s.236(1) SW(C)A 1993 by the substitution of “such payment” for “such allowance”.
	—	Amendment of Rule 1(4)(j) Part II 3 rd Sch. SW(C)A 1993 by the substitution of “or a qualified parent within the meaning of section 157” for “or a lone parent” (Rule 1(4)(j) amended by s.26 SWA 1997).
	—	Amendment of Reference 5 Part I 4 th Sch. by the substitution of “One-Parent Family Payment” for “Lone Parent’s Allowance” (4 th Schedule amended by ss.4, 16, 20 and 28 of SWA 1997).
s.19(2)	—	Unnecessary (transitional provision).
s.19(3)	—	Unnecessary (amendment of “lone parent’s allowance” references).
s.20(1)	s.172(2)	Insertion of s.157(2)(c) SW(C)A 1993.
s.20(2)	—	Repeal of s.8 SWA (No. 2) 1995.
s.21	—	Unnecessary (commencement provision).
s.22(1)(a)	s.22(13), s.141(1), —, s.141(3), s.141(4)	Substitution of ss.120(1), (2) (s.120(2) amended by ss.28 and 30 SWA 1997) and (3) SW(C)A 1993 and insertion of s.120(3A) SW(C)A 1993.
s.22(1)(b)	—	Deletion of s.120(8) SW(C)A 1993.
s.22(2)(a)	—	Amendment of s.121(1)(a)(i) SW(C)A 1993 by the substitution for “for not less than 390 days, or” of “in respect of not less than 390 days of unemployment, or” (s.121(1) amended by s.28 and Sch. F SWA 1997).
s.22(2)(b)	—	Substitution of s.121(1)(a)(ii) SW(C)A 1993 (s.121(1) amended by s.28 and Sch. F SWA 1997).
s.22(3)	s.143	Insertion of s.121A SW(C)A 1993.
s.22(4)	s.67(8)	Substitution of s.46(6) SW(C)A 1993.
s.22(5)	—	Deletion of ss.122(2) and (3) SW(C)A 1993.
s.22(6)	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “day of unemployment” by the substitution for “120(6)” of “120(3A) or 120(6)” (s.2(1) amended by Sch 31 of the Taxes Consolidation Act 1997).

Provision of earlier Act	Provision of Bill	Remarks
s.22(7)	—	Substitution of s.127(1) and insertion of s.127(1A) SW(C)A 1993 (s.127(1) amended by s.28 and Sch. F SWA 1998).
s.22(8)	—	Amendment of s.127(2) SW(C)A 1993 by the deletion of “calculated in accordance with the Rules contained in Part I of the Third Schedule” (s.127(2) amended by s.18 SWA 1998).
s.22(9)	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “99(3),” of “120(2)(d),” and after “124(1),” of “127(2),” (s.3(12) amended by s.17 and Sch. D SWA 1999).
s.22(10)	—	Amendment of s.203A(1)(a) SW(C)A 1993 by the substitution for “for not less than 312 days” of “in respect of not less than 312 days of unemployment” (s.203A(1) substituted by s.7 SWA 1997).
s.22(11)(a)	—	Amendment of Rule 1(2)(m) Part I 3 rd Sch. by the substitution for “such amount as may be prescribed” of “subject to paragraph (7),” (Rule 1(2)(m) amended by s.26 SWA 1997).
s.22(11)(b)	—	Amendment of Rule 1(6) Part I 3 rd Sch. by the deletion of “in respect of a day of unemployment which occurs”.
s.22(11)(c)	—	Insertion of Rule 1(7) Part I 3 rd Sch. SW(C)A 1993 (3 rd Schedule substituted by s.24 and Sch. 2 SW&PA 2005).
s.22(12)	—	Unnecessary (saver provision).
s.22(13)	—	Unnecessary (commencement provision).
s.23	—	Insertion of Rules 1(2)(r) and (s) Part I 3 rd Sch. SW(C)A 1993 (Rules 1(2)(r) and (s) amended by s.26 SWA 1997).
s.24(1)(a)	—	Amendment of s.83(2) SW(C)A 1993 by the insertion of the definition of “homemaker” (definition of “homemaker” amended by s.22 SW&PA 2005).
s.24(1)(b)	—	Amendment of s.83(2) SW(C)A 1993 by the insertion of proviso in the definition of “yearly average” (s.83(2) amended by s.22 SW&PA 2005).
s.24(1)(c)	s.33(b)(iii)	Insertion of s.27(b)(iii) SW(C)A 1993.
s.24(2)	—	Unnecessary (revocation of S.I. No. 235 of 1994).
s.24(3)	—	Unnecessary (commencement provision).
s.25(1)	—	Substitution of s.127(1)(c) SW(C)A 1993 (s.127 amended by s.18 SWA 1998).
s.25(2)	—	Insertion of s.129(aa) SW(C)A 1993 (s.129 amended by s.18 SWA 1998).
s.26(1)	—	Substitution of s.84(14) SW(C)A 1993 (s.84(14) substituted by s.12(1) SWA 1997).
s.26(2)	—	Substitution of s.89(6) SW(C)A 1993 (s.89(6) amended by s.35 SWA 1997).
s.26(3) and Sch F	—	Amendment of ss.83(3)(b)(i) and 88(4)(b)(i) SW(C)A 1993 by the substitution of the definition of “relevant person” (ss.83(3) and 88(4) amended by s.35 SWA 1997).
	—	Amendment of s.84(9) SW(C)A 1993 by the substitution of “at the rate specified in Article 5(2)(a), 6(2)(a) or 7(2)(a) of the Social Welfare (Modifications of Insurance) Regulations, 1991 to 1995” for “during which such person is or was employed mainly in one or more of the employments specified in Article 5(1), 6(1) or 7(1) of the Social Welfare (Modifications of Insurance) Regulations, 1991 (S.I. No. 94 of 1991),” (s.84(9) amended by s.35 SWA 1997).
s.27(1)	s.124(4)	Insertion of s.101(5) of SW(C)A 1993.
s.27(2) and Sch G	—	Amendment of s.18(1)(g) (s.18(1)(g) amended by s.10 SWA 1997), s.23(2), s.135, s.139(3), s.207(1)(c)(ii), s.210(2)(f) (s.210 substituted by s.5 SW(MP)A 2004), s.236(1) and para 5 Part III 1 st Sch. SW(C)A 1993 by the substitution of “widow’s (contributory) pension, widower’s (contributory) pension” for “survivor’s pension” in each place where it occurs.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of s.30(1)(j) SW(C)A 1993 by the substitution of “widow’s (contributory) pension and widower’s (contributory) pension” for “survivor’s pension”.
	s.123	Amendment of s.100 SW(C)A 1993 by the insertion of the definition of “pension” and the deletion of the definition of “survivor”.
	s.123, s.125	Amendment in the definition of “relevant time” in s.100 and s.102(1)(b) SW(C)A 1993 by the substitution of “widow’s or widower’s” for “survivor’s” in each place where it occurs.
	s.123, s.124, s.125	Amendment of ss.100, 101 and 102 SW(C)A 1993 by the substitution for “survivor” of “widow or widower”.
	s.124, s.125, s.126, —, s.128, s.129	Amendment of ss.101, 102, 103, 104 (s.104(4) amended by s.15(1) SWA 2001), 105 and 105A SW(C)A 1993 by the substitution of “pension” for “survivor’s pension” in each place where it occurs.
	—	Amendment in the definition of “benefit” in s.210(1)(l) SW(C)A 1993 by the substitution of “widow’s (contributory) pension or widower’s (contributory) pension” for “survivor’s pension” (s.210 substituted by s.5 SWA 2004).
	—	Amendment of Reference 5 Part I 2 nd Schedule SW(C)A 1993 by the substitution of “Widow’s (Contributory) Pension, Widower’s (Contributory) Pension” for “Survivor’s Pension” (Part I 2 nd Sch substituted by s.3 and Sch. A SWA 1997).
s.27(3)	—	Unnecessary (amendment of “survivor’s pension” references).
s.27(4)	—	Repeal of s.13(5) SWA 1994.
s.28(1)(a)	s.123	Amendment of s.100 SW(C)A 1993 by the substitution of the definition of “spouse”.
s.28(1)(b)	s.123	Amendment of s.100 SW(C)A 1993 by the insertion of the definition of “widow” and “widower”.
s.28(2)	s.124(1)	Substitution of s.101(1)(b) SW(C)A 1993.
s.28(3)	—	Repeal of s.3 SWA (No. 2) 1995.
s.29	—	Unnecessary (commencement provision).
s.30(1)(a)	s.304	Amendment of s.251 SW(C)A 1993 by the deletion of “, except the provisions relating to supplementary welfare allowance.”
s.30(1)(b)	—	Insertion of s.257A SW(C)A 1993 (s.257A amended by s.23 and Sch. 1 SW&PA 2005).
s.30(1)(c)	—	Amendment of s.257(3) SW(C)A 1993 by the substitution for “under subsection (1), shall not be confined to the grounds on which the decision of the deciding officer was based,” of “under subsection (1) or section 257A, shall not be confined to the grounds on which the decision of the deciding officer, or the determination of the officer of the health board, as the case may require, was based,” (s.257(3) amended by s.23 and Sch.1 SW&PA 2005).
s.30(1)(d)	—	Amendment of s.265 SW(C)A 1993 by the insertion after “263” of “, 268(1)(c)” (s.265(b) amended by ss. 7(1) and 10(c) SW&PA 2005).
s.30(1)(e)	—	Amendment of s.266 SW(C)A 1993 by the insertion after “section 267” of “or section 257A”(s.266 amended by s.30 SWA 1999).
s.30(1)(f)	—	Amendment of s.267(1) SW(C)A 1993 by the substitution for “a person (being either another officer of the health board or a person not such an officer)” of “another officer of the health board” (s.267(1) amended by s.23 and Sch. 1 SW&PA 2005).
s.30(1)(g)	—	Substitution of s.268 SW(C)A 1993 (s.268 amended by s.23 and Sch. 1 SW&PA 2005).
s.30(1)(h)	s.321	Insertion of s.265A in SW(C)A 1993.
s.30(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.31	—	Insertion of s.273A in SW(C)A 1993 (s.273A amended by s.23 and Sch. 1 SW&PA 2005).
s.32 and Sch H	—, s.319(b), —	Amendment of s.249(b) (s.249(b) amended by s.30 SWA 1999), s.264(b) and s.269(b) (s.269(b) amended by s.23 and Sch. 1 SW&PA 2005) SW(C)A 1993 by the insertion after “shall determine having regard to the new facts or new evidence” of “and the circumstances of the case” in each place where it occurs.
s.33	s.331	Amendment of s.274 SW(C)A 1993 by the substitution of “a deciding officer or an appeals officer” for “a deciding officer and appeals officer”.
s.34	s.316(1)	Substitution of s.261(1) SW(C)A 1993.
s.35	s.242(3)	Insertion of s.206(3) SW(C)A 1993.
s.36	—	Substitution of s.175(1) (s.175(1) amended by s.30(1) SWA 1999) and insertion of s.175(1A) (s.175(1A) amended by s.23 and Sch. 1 SW&PA 2005) SW(C)A 1993.
s.37(1)(a)	—	Amendment of Rule 1(4)(h) Part II 3 rd Sch. SW(C)A 1993 by the insertion after “(including wages and profit from any form of self-employment)” of “other than from employment of a rehabilitative nature”.
s.37(1)(b)	—	Insertion of Rule 1(4)(hh) Part I 3 rd Sch. SW(C)A 1993.
s.37(1)(c)	—	Amendment of Rule 1(4)(jj) Part II 3 rd Sch. SW(C)A 1993 by the insertion after “of self-employment)” of “having deducted such amount in respect of social insurance contributions payable under Part II, childminding and travel expenses, which a deciding officer considers reasonable in all the circumstances of the case”.
s.37(1)(d)	—	Amendment of Rule 1(4)(o) Part II 3 rd Sch. SW(C)A 1993 by the insertion before “lone parent’s allowance,” of “blind pension or”.
s.37(1)(e)	—	Insertion of Rules 1(4)(g), (r) and (s) Part II 3 rd Sch. SW(C)A 1993.
s.37(2)	—	Insertion of Rules 1(1)(k), (l), (m) and (n) Part III 3 rd Sch. SW(C)A 1993 (all amended by s.26 SWA 1997).
s.37(3)(a)	—	Insertion of Rule 1(3A) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(3A) amended by s.17 SWA 2000).
s.37(3)(b)	—	Insertion of Rule 1(2A) Part III 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.37(3)(c)	—	Amendment of s.4(5) SW(C)A 1993 by the insertion after “or 115(2),” of “or Rule 1(3A) of Part II of the 3 rd Schedule and Rule 1(2A) of Part III of the 3 rd Schedule,” (s.4(5) amended by s.14(2) SWA 1998).
s.37(4) and Sch I	—	Insertion of Rule 1(2)(u) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(2)(u) substituted by s.24(3) SWA 2001).
	—	Insertion of Rule 1(4)(u) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(4)(u) amended by s.26 SWA 1997).
	—	Insertion of Rule 1(1)(o) Part III 3 rd Sch. SW(C)A 1993 (Rule 1(1)(o) amended by s.26 SWA 1997).
	—	Amendment of Rule 1(1) (Rule 1(1) substituted by s.17 SWA 2000) and Rule 1(3)(b) of Part I 3 rd Sch, Rule 1(1) (Rule 1(1) substituted by s.25 SWA 1997), Rule 1(4)(a) (Rule 1(4)(a) substituted by s.26 SWA 1997) and Rule 1(5)(b) Part II 3 rd Sch. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005), Rule 1(1)(e), Rule 1(2) and Rule 1(3)(b) Part III 3 rd Sch. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005) SW(C)A 1993 by the deletion of “under a lease which was certified by the Irish Land Commission to be bona fide and in accordance with sound land use practice”.

Provision of earlier Act	Provision of Bill	Remarks
s.37(5)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the substitution for “Rule 1(2)(m) and 1(6) of Part I of the Third Schedule and Rule 2 of Part III of the Third Schedule,” of “Rule 1(2)(m), 1(2)(u) and 1(6) of Part I of the Third Schedule, Rule 1(4)(u) and 3(3) of Part II of the Third Schedule and Rule 1(1)(o) and 2 of Part III of the Third Schedule.”(s.4(4) amended by ss.26, 30, 32(2) SWA 1997).
s.38	—	Insertion of s.2(4) SW(C)A 1993 (s.2(4) substituted by s.5 SW(MP)A 2003).
s.39	—	Insertion of s.57(1A) and (1B) SW(C)A 1993 (ss.57(1A), (1B) substituted by s.19(1) SWA 2001).
s.40	s.5(5)	Insertion of s.5(5) SW(C)A 1993.
s.41(a)	s.339(4)	Substitution of s.280(4) SW(C)A 1993.
s.41(b)	s.341(4)	Insertion of s.281(3A) SW(C)A 1993.
s.42	s.290(3)	Substitution of s.240(3) SW(C)A 1993.
s.43	s.250(14)	Amendment of s.212(14) SW(C)A 1993 by the substitution of “section 3 of the Terms of Employment (Information) Act, 1994” for “section 9 of the Minimum Notice and Terms of Employment Act, 1973”.
s.44	—	Unnecessary (amendment of Combat Poverty Agency Act 1986).
s.45	—	Unnecessary (amendment of Health Contributions Act 1979).
s.46	—	Unnecessary (amendment of Youth Employment Agency Act 1981).
Sch. A (s.3)	—	Unnecessary (rates).
Sch. B (s.4)	—	Unnecessary (rates).
Sch. C (s.7)	See s.7 of this Act	
Sch. D (s.15)	See s.15 of this Act	
Sch. E (s.19)	See s.19 of this Act	
Sch. F (s.26)	See s.26 of this Act	
Sch. G (s.27)	See s.27 of this Act	
Sch. H (s.32)	See s.32 of this Act	
Sch. I (s.37)	See s.37 of this Act	

SOCIAL WELFARE ACT 1997

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions etc.).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Unnecessary (rates).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	—	Amendment of s.197 SW(C)A 1993 by the substitution of the definition of “weekly family income” (s.197 amended by s.7 SWA 1998).
s.6(2)	—	Unnecessary (commencement provision).
s.6(3)	—	Substitution of s.198 SW(C)A 1993 (s.198 substituted by s.7 SWA 1998).
s.6(4)	—	Unnecessary (commencement provision).
s.7	s.235	Substitution of s.203A SW(C)A 1993.
s.8(1)(a)	—	Amendment of s.10(1)(b) SW(C)A 1993 by the substitution of “4.5 per cent.” for “5.5 per cent.”.

Provision of earlier Act	Provision of Bill	Remarks
s.8(1)(b)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “£23,200” for “£22,300”.
s.8(1)(c)	—	Amendment of s.10(1)(d)(i) and (ii) SW(C)A 1993 by the substitution of “£260” for “£250”.
s.8(1)(d)	—	Amendment of s.10(1)(e) SW(C)A 1993 by the substitution of “£27,900” for “£26,800”. (s.10(1) amended by s.8 SWA 1997).
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.18(1) SW(C)A 1993 by the substitution of “£23,200” for “£22,300” (s.18(1) amended by Sch. 31 Taxes Consolidation Act 1997).
s.9(2)	—	Unnecessary (commencement provision).
s.10(1)	—, —, s.49, s.50, s.51	Substitution of Chapter 8 (s.37 (s.27 amended by ss.12(1)(b) and 37 and Sch. F SWA 2001), s.38 (s.38 amended by s.20 SWA 2001), s.39, s.40, s.41) of Part II SW(C)A 1993.
s.10(2)	—	Amendment of s.18(1)(g) SW(C)A 1993 by the substitution for “or orphan’s (contributory) allowance” of “, orphan’s (contributory) allowance, maternity benefit or adoptive benefit” (s.18(1)(g) amended by s.19(2) SWA 1999).
s.10(3)	—	Unnecessary (commencement provision).
s.11(1)	—, —, —, s.61	Substitution of Chapter 8B (s.41G (s.41G amended by ss.12(1), 37 and Sch. F SWA 2001), s.41H (s.41H amended by ss.20 and 30 SWA 2001), s.41I (s.41I amended by s.7(1) SWA 2004), s.41J) of Part II SW(C)A 1993.
s.11(2)	—	Unnecessary (commencement provision).
s.12(1)(a)	s.109(2)	Insertion of s.84(1A) SW(C)A 1993.
s.12(1)(b)	s.109(8)	Substitution of s.84(7) SW(C)A 1993.
s.12(1)(c)	Sch. 6	Uncommenced (substitution of subsection 84(14) and insertion of subsection s.84(14A) of SW(C)A 1993).
s.12(2)	s.24(1)	Amendment of s.21(1) SW(C)A 1993 by the substitution for “156” of “260”.
s.12(3)(a)	s.115(2)	Insertion of s.89(1A) SW(C)A 1993.
s.12(3)(b)	Sch. 6	Uncommenced (substitution of s.89(6) SW(C)A 1993).
s.12(4) and Sch H	Sch. 6	Uncommenced (substitution of ss.84(1)(b) and 89(1)(b) of SW(C)A 1993).
s.12(5)	—	Unnecessary (commencement provision).
s.13	—	Substitution of s.46(4)(a) SW(C)A 1993 (s.46(4) amended by s.11(1)(d) SWA 2003).
s.14(1)	s.80, —	Substitution of ss.59 and 60 (s.60 amended by s.15(1)(b) SWA 2003) SW(C)A 1993.
s.14(2)	—	Amendment of column 1 reference 2(a) Part I 2 nd Sch. (2 nd Sch. substituted by s.5 and Sch. A SWA 1998).
s.14(3)	—	s.2(a) SW (No.2) Act 1995 repealed.
s.15	—	Repealed by s.362 and Sch. 7 of Bill.
s.16	—	Repealed by s.362 and Sch. 7 of Bill.
s.17	—	Repealed by s.362 and Sch. 7 of Bill.
s.18	—	Repealed by s.362 and Sch. 7 of Bill.
s.19	—, —, —, —, s.166, s.167	Substitution of Chapter 6 Part III (s.142 (s.142 amended by s.17 and Sch. E SWA 2000), s.143 (s.143 amended by s.17 and Sch. 1 SW(MP) 2004), s.144 (s.144 amended by s.37(1) SWA 2001), s.145 (s.145 amended by s.15(1) SWA 2001) s.146, s.147) SW(C)A 1993.
s.20(1) and Sch E	s.139(1)(e)	Amendment of s.118(1)(e) SW(C)A 1993 by the substitution of “widow’s (non-contributory) pension, widower’s (non-contributory) pension and orphan’s (non-contributory) pension,” for “widow’s and orphan’s (non-contributory) pension,”.
	—	Amendment of s.210(2)(f) SW(C)A 1993 by the substitution of “widow’s (non-contributory) pension, widower’s (non-contributory) pension,” for “widow’s (non-contributory) pension,” (s.210 substituted by s.5 SW(MP)A 2004).

Provision of earlier Act	Provision of Bill	Remarks
	s.285(1)	Amendment of s.236 SW(C)A 1993 by the substitution of “widow’s (non-contributory) pension, widower’s (non-contributory) pension or orphan’s (non-contributory) pension,” for “widow’s or orphan’s (non-contributory) pension” in both places where it occurs.
	s.287	Amendment of s.238(1) SW(C)A 1993 by the substitution of “widow’s (non-contributory) pension, widower’s (non-contributory) pension or orphan’s (non-contributory) pension,” for “widow’s or orphan’s (non-contributory) pension,”.
	—	Amendment of Rules 1(4) and 5 Part II 3 rd Sch. SW(C)A 1993 by the substitution of “widow’s (non-contributory) pension, widower’s (non-contributory) pension,” for “widow’s (non-contributory) pension,” in each place where it occurs (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
	—	Substitution of Rule 2(2)(a) Part II, 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.20(2)	—	Unnecessary (amendment of “widow’s (non-contributory) pension” references).
s.20(3)	s.170	Renumbering of s.150 to 150(1) and insertion of s.150(2) SW(C)A 1993.
s.21	—	Unnecessary (commencement provision).
s.22(1)	—	Substitution of s.191B(3) and the insertion of s.191B(3A) SW(C)A 1993 (s.191B substituted by s.20 SWA 1999).
s.22(2)	—	Amendment of s.191E of SW(C)A 1993 by the substitution for “, old age (non-contributory) pension, retirement pension or invalidity pension” of “or retirement pension” (s.191E deleted by s.16(1) SWA 2001).
s.22(3)	s.280	Amendment of s.231(1) of SW(C)A 1993 by the insertion after “Part II” of “Part III”.
s.23(1)	—	Insertion s.163(1A) SW(C)A 1993 (s.163(1A) amended by s.13 and Sch. C SWA 1999).
s.23(2)	—	Substitution s.165(1) SW(C)A 1993 (s.165(1) amended by s.13 SWA and Sch. C 1999).
s.23(3)	—	Unnecessary (commencement provision).
s.24	—	Substitution of s.127(1)(c) SW(C)A 1993 (s.127 substituted by s.18 SWA 1998).
s.25(1)(a)	—	Amendment of Rule 1 Part II 3 rd Sch. SW(C)A 1993 by the substitution for “Subject to paragraphs (2) and (3)” of “Subject to paragraphs (2A) and (3)”.
s.25(1)(b)	—	Substitution of Rule 1(1) and (2) Part II 3 rd Sch. SW(C)A 1993 by Rule1(1) (Rule 1(1) amended by s.17(1) SWA 2001).
s.25(1)(c)	—	Amendment of Rule 1(2A) Part II 3 rd Sch. SW(C)A 1993 by the deletion of “widow’s (non-contributory) pension, orphan’s (non-contributory) pension,”.
s.25(1)(d)	—	Substitution of Rule1(3) Part II 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.25(2)	—	Unnecessary (saver provision).
s.26(1)(a)	—	Substitution of Rule 1(2)(a) to 1(2)(t) Part I 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.26(1)(b)	—	Uncommenced (amendment of Rule 1(5) Part I 3 rd Sch. SW(C)A 1993 — (Rule 1(5) amended by s.8(1)(a)(ii) SW (MP) 2003)).
s.26(1)(c)	—	Substitution of Rule 1(4)(a) to Rule 1(4)(u) Part II 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).

Provision of earlier Act	Provision of Bill	Remarks
s.26(1)(d)	—	Substitution of Rule 1(1)(a) to (o) Part III 3 rd Sch. SW(C)A 1993 (Rule 1(1) amended by s.8 SW(MP)A 2003).
s.26(2)	—	Amendment of s.4(4) of the SW(C)A 1993 by the substitution for “1(2)(m), 1(2)(u)” of “1(2)(l), 1(2)(t)” (s.4(4) amended by s.10(3) SWA 1998).
s.27	—	Unnecessary (commencement provision).
s.28(1)	s.141(2)(d)	Substitution of s.120(2)(d) SW(C)A 1993.
s.28(2)	—	Substitution of s.127(2) SW(C)A 1993 (s.127(2) substituted by s.18 SWA 1998).
s.28(3)	—	Substitution of s.191B(2) SW(C)A 1993 (s.191B(2) substituted by s.20 SWA 1999).
s.28(4) and Sch F	—, s.2(2), s.2(2)(a)(iv), s.2(2)(c), s.3(13), s.42(1), s.56, s.66(1), —, s.76(1), —, —, s.112(3), s.117(1), s.117(3), s.122(1), s.122(3), s.142(1), —, —, s.146, s.149(2), s.150(1), s.150(3), —, s.197(1)(a), —, s.211(3), —, —, —, —, —, —, —	Amendment of s.2(2) (s.2(2) amended by s.19 and Sch. E 1999), s.2(2)(a)(iv), s.2(2)(c), s.3(13), s.34(1), s.34(3) (s.34(3) substituted by s.10(3) SWA 2003), s.41E, s.45(1), s.45(3) (s.45(3) substituted by s.10(1) SWA 2003), s.55(1), s.55(3) (s.55(3) substituted by s.10(1) SWA 2003), s.87(1) (s.87(1) substituted by s.21(c) SWA 1999), s.87(3), s.91(1), s.91(3), s.99(1), s.99(3), s.121(1), s.122(1) (s.122(1) substituted by s.32(1) SWA 1999), s.122(4) (s.122(4) substituted by s.32(1) SWA 1999), s.124(1), s.127(2), s.128(1)(a), s.128(3), s.170 (s.170 amended by s.5(1) SW(MP)A 2003), s.178(1)(a), s.191C(1)(a) (s.191C(1) amended by s.17(1) SWA 2001), s.191C(3), s.210(2)(a) (s.210 substituted by s.5 SW(MP)A 2004), s.210(2)(c) (s.210 substituted by s.5 SW(MP)A 2004), s.210(2)(e) (s.210 substituted by s.5 SW(MP)A 2004), s.245A (s.245A amended by s.20 SWA 2002), column (3) Part I 2 nd Sch. (2 nd Sch. substituted by s.4 and Sch. A SWA 1998), column (3) Part I 4 th Sch. (4 th Sch. substituted by s.5 SWA 1998) of the SW(C)A 1993 by the substitution of “qualified adult” for “adult dependant” in each place where it occurs.
s.28(5)	—	Unnecessary (amendment of “adult dependant” references).
s.29(1)(a)	s.300(1)	Substitution of s.247(1) SW(C)A 1993.
s.29(1)(b)	s.300(1)	Substitution of s.247(1)(dd) and (e) SW(C)A 1993 by the insertion of 247(1)(e), (f) and (g).
s.29(2)(a)	—	Amendment of s.284(1) SW(C)A 1993 by the substitution of the definitions of “allowance” and “order of the Court”.
s.29(2)(b)	—	Amendment of s.284(1) SW(C)A 1993 by the insertion of the definition of “husband”.
s.29(2)(c)	—	Amendment of s.284(1) SW(C)A 1993 by the insertion of the definition of “wife”. (s.284(1) amended by s.24 SWA 1998).
s.29(3)(a)	s.346(1)	Amendment of s.286(1) SW(C)A 1993 by the substitution for “that authority may determine” of “may be determined”.
s.29(3)(b)	s.346(2)	Insertion of s.286(1A) SW(C)A 1993.
s.29(4)	—	Unnecessary (commencement provision).
s.30(1)(a)	s.62(6), s.62(7)	Substitution of s.42(4A) SW(C)A 1993 and insertion of s.42(4B).
s.30(1)(b)	s.62(8)	Insertion of s.42(5)(e) SW(C)A 1993.
s.30(2)(a)	s.141(2)(a)	Substitution of s.120(2)(a) SW(C)A 1993.
s.30(2)(b)	s.141(6)(f)	Insertion of s.120(5)(e) SW(C)A 1993.
s.30(3)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the insertion after “42(4).” of “42(4B)” (s.4(4) amended by s.10(3) SWA 1998).
s.31(a)	—	Insertion of s.279A in SW(C)A 1993 (s.279A amended by s.30 SWA 1999).
s.31(b)	—	Amendment of s.281(6) and (7) SW(C)A 1993 by the substitution for “or section 279” of “, 279 or 279A” in each place where it occurs (s.281 amended by s.20 SWA 1998).
s.32(1)	—, s.241(4), s.241(5), s.241(6), —	Substitution of s.205(2) (s.205(2) amended by s.21 SWA 1998) SW(C)A 1993 and insertion of s.205(2A) to (2D) (s.205(2D) amended by s.21 SWA 1998) in SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
s.32(2)	—	Amendment of s.4(4)(a) of SW(C)A 1993 by the insertion after “203(1),” of “205(2D)” (s.4(4) amended by s.10(3) SWA 1998).
s.32(3)	—	Unnecessary (revocation of articles 104, 104A, 105, 107(4), 107(5), 109(1)(b) and 109(2) of the Social Welfare (Consolidated Payments Provisions) Regulations 1994 (S.I. No. 417 of 1994) and articles 11A(3), 11A(4), 11A(7) and 11B (inserted by article 9 of the Social Welfare (Claims and Payments) (Amendment) Regulations 1967 (S.I. No. 85 of 1967) of the Social Welfare (Claims and Payments) Regulations 1952 (S.I. No. 374 of 1952)).
s.32(4)	—	Unnecessary (commencement provision).
s.32(5)	—	Unnecessary (commencement provision).
s.33(1)	—	Amendment of s.20 SW(C)A 1993 by the substitution for “18(1)(b) and (c)” of “18(1)(a), (b) and (c)” (s.20 amended by s.14 SW(MP)A 2002).
s.33(2)	s.35(7)	Insertion of s.29(7) SW(C)A 1993.
s.33(3)	s.36	Insertion of s.29A in SW(C)A 1993.
s.34	—	Insertion of s.253A in SW(C)A 1993 (s.253A amended by s.29 SWA 1999).
s.35 and Sch G	s.18(1) s.18(2) s.108(4)(b), s.109(11), s.109(16), s.114(4)(b), s.115(7)	Substitution of s.15(1)(a)(i) and (ii) SW(C)A 1993. Substitution of s.15(2) SW(C)A 1993. Amendment of s.83(3)(1)(b), s.84(9), s.84(14), s.88(4)(b)(1) and s.89(6) SW(C)A 1993 by the substitution for “5(2)(a), 6(2)(a) or 7(2)(a) of the Social Welfare (Modifications of Insurance) Regulations, 1991 to 1995” of “81(2)(a), 82(2)(a) or 83(2)(a) of the Social Welfare (Consolidated Contributions and Insurability) Regulations, 1996 (S.I. No. 312 of 1996)” in each place where it occurs.
s.36	—	Deletion of s.212(7) SW(C)A 1993.
s.37	—	Unnecessary (continuance of instruments).
s.38	—	Unnecessary (amendments of National Social Services Board Act 1984).
s.39	—	Unnecessary (amendment of Health Contributions Act 1979 Youth Employment Act 1981).
s.40	—	Unnecessary (amendment of Youth Employment Agency Act 1981).
Sch. A	—	Unnecessary (amendment of Pensions Act 1990).
Sch. B	—	Unnecessary (rates).
Sch. C (s.16)	See s.16 of this Act	Unnecessary (rates).
Sch. D (s.17)	See s.17 of this Act	
Sch. E (s.20)	See s.20 of this Act	
Sch. F (s.28)	See s.28 of this Act	
Sch. G	See s.35 of this Act	
Sch. H	See s.12 of this Act	

SOCIAL WELFARE ACT 1998

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions etc.).
s.3	—	Unnecessary (continuance of instruments).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Unnecessary (rates).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	—	Unnecessary (rates).

Provision of earlier Act	Provision of Bill	Remarks
s.6(2)(a)	s.221(2)	Substitution of s.194(2) SW(C)A 1993.
s.6(2)(b)	—	Substitution of s.194(4) SW(C)A 1993 (s.194(4) amended by s.37 SWA 2001).
s.6(2)(c)	—, s.275(8)	Substitution of s.194(6A) and (7) SW(C)A 1993 by the insertion of s.194(7) and (8) (s.194(7) amended by s.37 SWA 2001).
s.6(3)	—	Unnecessary (commencement provision).
s.7(1)	—	Substitution of the definition of “weekly family income” in s.197 SW(C)A 1993 (s.197 amended by s.26 and Sch. 4 SW&PA 2005).
s.7(2)	—	Unnecessary (commencement provision).
s.7(3)	—	Substitution of s.198 SW(C)A 1993 (s.198 substituted by s.7 SWA 1999).
s.7(4)	—	Unnecessary (commencement provision).
s.8(1)(a)	—	Amendment of s.10(1)(b) SW(C)A 1993 by the substitution of “£100” for “£80”.
s.8(1)(b)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “£24,200” for “£23,200”.
s.8(1)(c)	—	Amendment of s.10(1)(d)(i) and (ii) SW(C)A 1993 by the substitution of “£270” for “£260”.
s.8(1)(d)	—	Amendment of s.10(1)(e) SW(C)A 1993 by the substitution of “£29,000” for “£27,900”. (s.10(1) amended by s.8 SWA 1999).
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.18(1)(d) SW(C)A 1993 by the substitution of “£24,200” for “£23,200” (s.18(1) amended by s.9 SWA 1999).
s.9(2)	—	Unnecessary (commencement provision).
s.10(1)(a)	—	Substitution of Rule 1(2)(p) Part I 3 rd Sch. SW(C)A 1993.
s.10(1)(b)	—	Insertion of Rule 1(6A) Part I 3 rd Sch. SW(C)A 1993.
s.10(1)(c)	—	Substitution of Rule 1(2)(r) Part I 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.10(2)(a)	—	Insertion of Rule 1(4)(bb) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(4)(bb) deleted by s.12(a) SWA 1999).
s.10(2)(b)	—	Substitution of Rule 1(4)(q) Part II 3 rd Sch. SW(C)A 1993.
s.10(2)(c)	—	Substitution of Rule 1(4)(t) Part II 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.10(3)	—	Amendment of s.4(4)(a) SW(C)A 1993 by the substitution for “and 1(6)” of “, 1(6) and 1(6A)” (s.4(4) amended by s.11(2) SWA 2000).
s.10(4)	—	Amendment of the definition of “weekly means” in s.119 SW(C)A 1993 by the substitution for “shall, subject to Rule 1(6)” of “shall, subject to Rule 1(6) or Rule 1(6A), as the case may be,” (s.119 amended by s.17 SWA 2000).
s.11	s.243	Insertion of s.206A in SW(C)A 1993.
s.12(a)	—	Insertion of s.210(2)(dd) SW(C)A 1993.
s.12(b)	—	Amendment of s.210(2)(f) SW(C)A 1993 by the substitution for “(a) or (c)” of “(a), (c) or (dd)”. (s.210 substituted by s.5 SW(MP)A 2004).
s.13(a)	—	Amendment of s.2(1) SW(C)A 1993 by the substitution of the definition of “the Minister” (s.2(1) amended by s.8(1) SWA 2001).
s.13 (b)	—	Amendment of s.2(3)(b)(II) SW(C)A 1993 by the substitution for “specified in regulations.” of “specified in regulations, or”.
s.13 (c)	—	Insertion of s.2(3)(b)(III) SW(C)A. (s.2(3) substituted by s.5 SW(MP)A 2003).
s.14 (1)	—, s.263, s.264, s.265	Substitution of s.223 SW(C)A 1993 and insertion of s.223A, 223B and 223C SW(C)A 1993 (s.223 amended by s.27 SWA 1999).

Provision of earlier Act	Provision of Bill	Remarks
s.14(2)	—	Amendment of s.4(5) SW(C)A 1993 by the substitution for “111(2) or 115(2)” of “111(2), 115(2), 223(2), 223A(1) or 223B(1)” (s.4(5) amended by s.11 SWA 2000).
s.15	—	Unnecessary (commencement provision).
s.16	s.9(4)	Substitution of s.7(4) SW(C)A 1993.
s.17	s.10	Insertion of s.7A in SW(C)A 1993.
s.18	—, —, s.151, —	Substitution of Chapter 3 (s.127 (s.127 amended by s.17 and Sch. E SWA 2000), s.128 (s.128 amended by ss.23(1) and 37(3) and Sch. F SWA 2001), s.129, s.130 (Unnecessary — Spent Provision)) Part III SW(C)A 1993.
s.19	—	Substitution of s.141(1) SW(C)A 1993 (s.141(1) amended by s.30(1) SWA 2000).
s.20(1)	—	Insertion of s.279B SW(C)A 1993 (s.279B amended by s.20 and Sch. F SWA 1999).
s.20(2)	—, s.341(8)	Substitution of s.281(6) (s.281 amended by s.21 SW&PA 2005) and s.281(7) SW(C)A 1993.
s.21(a)	—	Amendment of s.205(2)(c) SW(C)A 1993 by the insertion after “occupational injuries benefit” of “(other than disablement benefit under section 54, an increase in disablement benefit under sections 56 and 57 or death benefit by way of pension under sections 60, 61 and 62)” (s.205 amended by s.19 SWA 1999).
s.21(b)	—, s.241(2)(e), (f), s.241(3)	Substitution of s.205(2)(d) (s.205(2)(d) amended by s.226 and Sch. 4 SW&PA 2005), (e) and insertion of 205(2)(f) and proviso SW(C)A 1993.
s.21(c)	s.241(6)	Amendment of s.205(2D) by the substitution for “an officer of the Minister appointed by the Minister for this purpose” of “a deciding officer or an appeals officer, as the case may be.”
s.22	—	Substitution of s.221 SW(C)A 1993 (s.221 amended by s.26 and Sch. 4 SW&PA 2005).
s.23(1)	—	Substitution of s.212(1) SW(C)A 1993 (s.212(1) amended by ss.7(1) and 10(c) SW&PA 2005).
s.23(2)	—	Spent — (continuation of appointment of Social Welfare Inspectors).
s.24(1)	s.2(7)	Insertion of s.2(5) SW(C)A 1993.
s.24(2)	s.300(2)(f), (h), (i)	Substitution of s.247(2)(dd) and (e) SW(C)A 1993 by s.247(2)(e), (f) and (g).
s.24(3)	—	Revocation of s.29(1)(b) SWA 1997.
s.24(4)	s.344(1)	Amendment of s.284(1) SW(C)A 1993 by substituting the definition of “allowance” (s.284 amended by s.23 and Sch. 1 SW&PA 2005).
s.24(5)	s.346(5)	Substitution of s.286(4) SW(C)A 1993.
s.25	—	Unnecessary (commencement provision).
s.26(1)	—	Unnecessary (amendment of Health Contributions Act 1979).
s.26(2)	—	Unnecessary (commencement provision).
s.27(1)	—	Unnecessary (amendment of Youth Employment Agency Act 1981).
s.27(2)	—	Unnecessary (commencement provision).
s.28	—	Unnecessary (amendment of Pensions Act 1990).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).

SOCIAL WELFARE ACT 1999

Provision of earlier Act	Provision of Bill	Remarks
s.1(1)	—	Unnecessary (short title).
s.1(2)	—	Unnecessary (construction).
s.2	—	Unnecessary (definitions etc.).
s.3	—	Unnecessary (continuance of instruments).
s.4(1)	—	Unnecessary (rates).
s.4(2)(a)	—	Unnecessary (commencement provision).
s.4(2)(b)	—	Unnecessary (commencement provision).
s.4(2)(c)	—	Unnecessary (commencement provision).
s.4(2)(d)	—	Unnecessary (commencement provision).
s.4(2)(e)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.5(1)	—	Unnecessary (rates).
s.5(2)(a)	—	Unnecessary (commencement provision).
s.5(2)(b)	—	Unnecessary (commencement provision).
s.5(2)(c)	—	Unnecessary (commencement provision).
s.5(2)(d)	—	Unnecessary (commencement provision).
s.5(2)(e)	—	Unnecessary (commencement provision).
s.6(1)	—	Unnecessary (rates).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	—	Substitution of s.198 SW(C)A 1993 (s.198 amended by s.7 SWA 2000).
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)(a)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “£25,400” for “£24,200”.
s.8(1)(b)	—	Amendment of s.10(1)(d)(i) and (ii) SW(C)A 1993 by the substitution of “£280” for “£270”.
s.8(1)(c)	—	Amendment of s.10(1)(e) SW(C)A 1993 by the substitution of “£35,000” for “£29,000”. (s.10(1) amended by s.8(1) SWA 2000).
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.18(1)(d) SW(C)A 1993 by the substitution of “£25,400” for “£24,200” (s.18(1)(d) amended by s.9 SWA 2000).
s.9(2)	—	Unnecessary (commencement provision).
s.10(a)	—	Substitution of the definition of “relevant pensioner” in s.163(1) SW(C)A 1993 (s.163(1) amended by s.29(1) SWA 2000).
s.10(b)	—	Amendment of s.163(1) SW(C)A 1993 by the substitution of the definition of “carer” (s.163(1) amended by s.29(1) SWA 2000).
s.11	—	Insertion of s.168A in SW(C)A 1993 (s.168A amended by s.22 SWA 2000).
s.12(a)	—	Deletion of Rule1(4)(bb) Part II 3 rd Sch. SW(C)A 1993.
s.12(b)	—	Insertion of Rule 1(7) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(7) renumbered in s.11 and Sch. C SWA 2000).
s.12(c)	—	Substitution of Rule 4(1A) Part II 3 rd Sch. SW(C)A 1993 and insertion of Rule 4(1B) Part II 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.13 and Sch. C	s.180(2), —, —, —, s.184, —, —, —, —, —	Amendments of s.163(1A), s.163(3) (s.163(3) substituted by s.28(1) SWA 2000), s.165(1) (s.165(1) substituted by 15(1) SWA 2001), s.166 (s.166 substituted by s.28(1) SWA 2000), s.168, s.210(1), s.210(2)(d), s.210(2)(dd), s.210(2)(e) (s.210 substituted by s.5 SW(MP)A 2004) and Rule 1(6) Part II 3 rd Sch. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005) SW(C)A 1993 by the substitution for “relevant pensioner” of “relevant person” in each place where it occurs.
s.14	—	Unnecessary (commencement provision)
s.15	—, s.214, —, s.216, —, —	Insertion of Chapter 14 (s.191L (s.191L amended by s.17 and Sch. E SWA 2000), s.191M, s.191N (s.191N amended by s.37(3) and Sch. F SWA 2001), s.191O, s.191P (s.191P amended by s.16(1)(b) SWA 2001, s.191P(3) — spent), s.191Q (s.191Q amended by s.13 SW&PA 2005)) in Part III of the SW(C)A 1993.
s.16	—	Insertion of Part IV 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.17(1)(a)	—	Amendment in Part I 4 th Sch. SW(C)A 1993 (rates) (4 th Sch. amended by s.5 and Sch. B SWA 2000).
s.17(1)(b)	s.159	Insertion of s.138A SW(C)A 1993.
s.17(2) and Sch. D	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the insertion after “191C(1)(b)” of “, 191N(1)(b)” (s.2(3) amended by s.11 SWA 2000).
	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “191C(3),” of “191O” (s.3(12) amended by s.18 SW(MP)A 2004).
	s.139(1)(k)	Insertion of s.118(1)(m) SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of s.136(1) SW(C)A 1993 by the substitution for “The rate” of “Subject to section 138A, the rate” (s.136(1) amended by s.37(1) SWA 2001).
	—	Amendment of s.137 SW(C)A 1993 by the substitution for “The weekly rate” of “Subject to section 138A, the increase payable” (s.137 amended by ss.15, 17 and 24 SWA 2001).
	s.158	Amendment of s.138 SW(C)A by the substitution for “The increase payable” of “Subject to section 138A, the increase payable”.
	—	Amendment of s.191E(1) SW(C)A 1993 by the insertion after “retirement pension” of “, farm assist” (s.191E deleted by s.16(1) SWA 2001).
	—	Amendment of s.205(2)(c) SW(C)A 1993 by the insertion after “carer’s allowance” of “, farm assist” (s.205(2) amended by s.14 SWA 2000).
	s.244(1)(c)	Amendment of s.207(1)(c)(i) SW(C)A 1993 by the insertion after “unemployment assistance,” of “farm assist,” and the substitution for “121(1)(b)(i),” of “, 121(1)(b)(i), 191N(1)(a)”.
	s.247(6)	Insertion of s.209(6)(e) SW(C)A 1993.
	—	Insertion in the definition of “benefit” in s.210(1) SW(C)A 1993 of “(kkkk) farm assist,” the substitution in s.210(2)(a) for “to (kkk)” of “to (kkkk)” and the substitution in s.210(2)(c) for “to (kkk)” for “to (kkkk)” (s.210 substituted by s.5 SW(MP)A 2004).
	s.249(6)	Substitution of s.211(6) SW(C)A 1993.
	Sch.1 Part 3 para 2	Substitution of para 2 Part III 1 st Sch. SW(C)A 1993.
s.18	—	Unnecessary (commencement provision).
s.19(1)	s.134, —, s.136	Substitution of Chapter 19 (s.114, s.115 (s.115 amended by s.30(3) SWA 2001), s.116) of Part II SW(C)A 1993.
s.19(2)	s.21(1)(e)	Amendment of s.18(1)(g) SW(C)A 1993 by the substitution of “orphan’s (contributory) allowance” of “orphan’s (contributory) allowance or bereavement grant”.
s.19(3) and Sch. E	s.25(3), s.25(4), s.26(3)(b), s.26(3)(c), —, —, —, —, s.247(10), —	Amendments of s.22(3), s.22(4), s.23(3)(b), s.23(3)(c), s.30(1)(m) (s.30(1)(m) amended by s.14 SWA 2000), s.205(2)(c) (s.205(2) amended by s.14 SWA 2000), s.209(1)(a) (s.209(1) amended by s.14 SWA 2000), s.209(2)(a) (s.209(2) amended by s.14 SWA 2000), s.209(8), s.211(5) (s.211(5) amended by s.14 SWA 2000) SW(C)A 1993 by the substitution for “death grant” of “bereavement grant” in each place where it occurs.
	s.2(2)	Amendment of s.2(2) SW(C)A 1993 in the definition of “qualified adult” by the substitution for “section 170” of “section 114, 170”.
	—	Amendment of s.2(3) SW(C)A 1993 in the definition of “qualified child” by the substitution for “section 114 (3)” of “section 114(1)” (s.2(3) substituted by s.5 SW(MP)A 2003).
	—	Amendment of s.3(12) SW(C)A 1993 by the insertion after “99(3)” of “114” (s.3(12) amended by s.18 SW(MP)A 2004).
s.19(4)	—	Unnecessary (Amendment of “death grant” references).
s.19(5)	—	Unnecessary (commencement provision).
s.20	—, —, s.214(5)	Substitution of s.191B(3) (s.191B amended by s.8(1) SW&PA 2005), s.191B(3A) (s.191B(3A) amended by 21(1) SWA 2000) SW(C)A 1993 and insertion of s.191B(3B) SW(C)A 1993.
s.21(a)	s.109(3)	Insertion of s.84(2)(e) SW(C)A 1993.
s.21(b)	—	Insertion of s.84(16), (17) and (18) SW(C)A 1993, (s.84 amended by s.37 and Sch. F SWA 2001).

Provision of earlier Act	Provision of Bill	Remarks
s.21(c)	—	Amendment of s.87(1) and s.87(2) SW(C)A 1993 by the substitution for “The weekly rate” of “Subject to this Part, the weekly rate” (s.87 amended by s.15(1) SWA 2000).
s.22(a)	—	Substitution of Rule 1(2)(j) Part I 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(2)(jj) Part I 3 rd Sch.
s.22(b)	—	Insertion of Rule 1(2)(ll) Part I 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.22(c)	—	Insertion of Rule 1(8) Part I 3 rd Sch. SW(C)A 1993 (Rule 1(8) amended by s.19(1) SWA 2000).
s.22(d)	—	Substitution of Rule 3 Part I 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.23	—	Stand alone (substitution of subsection 18(4) SWA 1996 and insertion of subsection 18(5) SWA 1996).
s.24(1)	s.41(10)	Amendment of s.32(9) SW(C)A 1993 by the substitution for “next succeeding benefit year” of “next two succeeding benefit years”.
s.24(2)	s.64(8)	Amendment of s.43(7) SW(C)A 1993 by the substitution for “next succeeding benefit year” of “next two succeeding benefit years”.
s.24(3)	s.53(6)	Insertion of s.41B(5) in SW(C)A 1993.
s.25	—	Unnecessary (commencement provision).
s.26(1)(a)	—	Substitution of s.212(3) SW(C)A 1993 (s.212(3) amended by s.12 SW(MP)A 2004).
s.26(1)(b)	s.250(6)	Amendment of s.212(6)(b) SW(C)A 1993 by the substitution for “document” of “record”.
s.26(1)(c)	ss.250(15), (16)	Insertion of ss.212(15) and (16) SW(C)A 1993.
s.26(2)	—	Amendment of s.2(1) SW(C)A 1993 by the insertion of the definition of “record” (s.2(1) amended by s.8(1) SWA 2001).
s.27(a)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” in para (i) SW(C)A 1993 by the deletion of “or”.
s.27(b)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the substitution of para (j) and the insertion of paras (k) and (l). (s.223(1) amended by s.32 SWA 2000).
s.28(1)	—, s.272(2)	Substitution of s.224(1) (s.224(1) amended by s.23 and Sch. 1 SW&PA 2005) and s.224(2) SW(C)A 1993.
s.28(2)	s.273	Insertion of s.224A in SW(C)A 1993.
s.29(1)	s.307	Amendment of s.253A SW(C)A 1993 by the insertion after “directing him or her to submit the appeal” of “not later than 21 days from receipt of the direction”.
s.29(2)	—	Unnecessary (commencement provision).
s.30(1)(a)	—	Amendment of s.247(2) SW(C)A 1993 by the substitution for “This section” of “Subject to subsection (2A), this section” (s.247 amended by ss.7(1) and 10(c) SW&PA 2005).
s.30(1)(b)	s.300(3)	Insertion of s.247(2A) in SW(C)A 1993.
s.30(1)(c)	—	Insertion of s.248(1A) in SW(C)A 1993 (s.248(1A) amended by s.23 and Sch. 1 SW&PA 2005).
s.30(1)(d)	s.301(4)	Insertion of s.248(2A) in SW(C)A 1993.
s.30(1)(e)	—	Substitution of s.175(1) of the SW(C)A 1993 (s.175(1) amended by s.23 and Sch. 1 SW&PA 2005).
s.30(2) and Sch. F	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “social welfare inspector” by the deletion of “(other than Chapter 11)” and the insertion of the definition of “bureau officer” (s.2(1) amended by s.8(1) SWA 2001).
	—	Amendment of s.175(2) SW(C)A 1993 by the substitution for “Every” of “Subject to subsection (1), every” (s.175(2) amended by s.23 and Sch. 1 SW&PA 2005).

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of s.176 SW(C)A 1993 by the substitution for “health board may, subject to regulations made by the Minister under section 188, determine” of “Health board or deciding officer may, subject to regulations made by the Minister under section 188, determine or decide” (s.176 substituted by s.14 SW(MP)A 2003).
	—	Amendment of s.180(1)SW(C)A 1993 by the substitution for “may determine” of “may determine or decide” and the amendment of s.180(1), (2) and (3) SW(C)A 1993 by the substitution for “health board” of “health board or deciding officer” in each place where it occurs (s.180 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.181 SW(C)A 1993 by the substitution for “health board may, in any case where it” of “health board or deciding officer may, in any case where the health board or deciding officer” and the substitution for “determine” of “determine or decide” (s.181 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.182(1) SW(C)A 1993 by the substitution for “in determining” of “in determining or deciding”, by the substitution for “health board” of “health board or deciding officer” and the substitution for “to it” of “to the health board or deciding officer” (s.182(1) amended by ss.23, 25 and Schs. 1, 3 SW&PA 2005).
	—	Amendment of s.182(2) SW(C)A 1993 by the substitution for “health board may, if it is” of “health board or deciding officer may, if the health board or deciding officer is” (s.182 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.183(a), s.184(a) and s.184A SW(C)A 1993 by the substitution for “health board” of “health board or deciding officer” in each place where it occurs (ss.183, 184 and 184A amended by s.23 and Sch. 1 SW&PA 2005).
	s.302	Amendment of s.249(a) and (b) SW(C)A 1993 by the substitution for “original decision” of “original decision or determination” in each place where it occurs.
	—	Amendment of s.266 by the substitution for “section 267” of “section 247, 267” (s.266 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.277(2)(a) SW(C)A 1993 by the substitution for “(other than supplementary welfare allowance)” for “(other than supplementary welfare allowance determined by a health board)” (s.277 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.278(b) by the substitution for “(other than supplementary welfare allowance under Part III)” of “(other than supplementary welfare allowance determined by a health board under Part III)” (s.278 amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.278(c) SW(C)A 1993 by the substitution for “any supplementary welfare allowance” of “any supplementary welfare allowance determined by a health board” (s.278 amended by s.23 and Sch. 1 SW&PA 2005).
	s.335(d)	Insertion of s.278(d) SW(C)A 1993.
	—	Amendment of s.279(ii) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by a health board”.
	—	Amendment of s.279(iii) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by the health board”.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of s.279A(b) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by a health board”.
	—	Amendment of s.279A(c) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by the health board”.
	—	Amendment of s.279B(b) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by a health board”.
	—	Amendment of s.279B(c) SW(C)A 1993 by the substitution for “allowance” of “allowance determined by the health board”.
	—	(ss.279, 279A and 279B amended by s.23 and Sch. 1 SW&PA 2005).
	—	Amendment of s.282 SW(C)A 1993 by the substitution for “(other than supplementary allowance)” of “(other than supplementary welfare allowance determined by a health board)” and the substitution of “allowance an officer of the health board” for “allowance determined by a health board an officer of the health board” (s.282 amended by ss.21, 23 and Sch. 1 SW&PA 2005).
	—	Amendment in s.284 SW(C)A 1993 of the definition of “competent authority” by the substitution for “recipient;” of “recipient, or the Minister where such an allowance was granted by a deciding officer;” (s.284 amended in the definition of “competent authority” by s.23 and Sch. 1 SW&PA 2005).
s.30(3)	—	Unnecessary (commencement provision).
s.31(a)	s.173(3)	Substitution of s.158(3) SW(C)A 1993.
s.31(b)	—	Substitution of Rule 1 (4)(j) Part II 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.31(c)	—	Insertion of Rule 1(7) Part II 3 rd Sch. SW(C)A 1993 (Rule 1(7) amended by s.11 and Sch. C SWA 2000).
s.32(1)(a)	s.144(1)	Substitution of s.122(1) SW(C)A 1993.
s.32(1)(b)	s.144(4)	Substitution of s.122(4) SW(C)A 1993.
s.32(1)(c)	—	Substitution of subsection 191E SW(C)A 1993 (s.191E deleted by s.16(1) SWA 2001).
s.32(2)	—	Unnecessary (saver provision).
s.33	—	Unnecessary (amendment of Health Contributions Act 1979).
s.34	—	Unnecessary (amendment of Youth Employment Agency Act 1981).
s.35	—	Unnecessary (amendments to Pensions Act 1990).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).
Sch. C (s.13)	See s.13 of this Act	
Sch. D (s.17)	See s.17 of this Act	
Sch. E (s.19)	See s.19 of this Act	
Sch. F (s.30)	See s.30 of this Act	

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Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions etc.).
s.3	—	Unnecessary (continuance of instruments).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Unnecessary (rates).

Provision of earlier Act	Provision of Bill	Remarks
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	—	Unnecessary (rates).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	—	Substitution of s.198 SW(C)A 1993 (s.198 amended by ss.7 and 35 SWA 2001).
s.7(2)	—	Unnecessary (commencement).
s.8(1)(a)	—	Insertion of s.10(1)(aa) in SW(C)A 1993 (s.10(1)(aa) amended by s.36 SWA 2001).
s.8(1)(b)	—	Amendment of s.10(1)(b) SW(C)A 1993 by the substitution for “a payment” of “a payment of more than £226”.
s.8(1)(c)	—	Amendment of s.10(1)(c) SW(C)A 1993 by substituting “£26,500” for “£25,400”.
s.8(1)(d)	—	Amendment of s.10(1)(d) SW(C)A 1993 by substituting “7.8 per cent.” for “8.5 per cent.” and “11.3 per cent.” for “12 per cent.” (s.10(1) amended by ss.8(2), 36 SWA 2001).
s.8(1)(e)	—	Amendment of s.10(1)(e) SW(C)A 1993 by substituting “£36,600” for “£35,000”.
s.8(1)(f)	—	Amendment of s.10(7) SW(C)A 1993 by substituting “7.8 per cent.” for “8.5 per cent.” and “11.3 per cent.” for “12 per cent.” (ss.10(1)(e), 10(7) deleted by s.8(2) SWA 2001).
s.8(2)	—	Unnecessary (commencement provision).
s.8(3)	—	Unnecessary (commencement provision).
s.9(1)	—	Amendment of s.18(1)(d) SW(C)A 1993 by substituting “£26,500” for “£25,400” (s.18(1)(d) deleted by s.9(1)(c) SWA 2001).
s.9(2)	—	Unnecessary (commencement provision).
s.10	—, —, —, —, s.103, —, s.104, —, s.106, s.107	Insertion of Chapter 11A (s.82A (s.82A amended by s.6(a) SW&PA 2005), s.82B (s.82B amended by s.26(1) SWA 2001), s.82C (s.82C amended by s.30 SWA 2001), s.82D (s.82D amended by s.26 and Sch. 4 SW&PA 2005), s.82E, s.82F (s.82F substituted by s.14 SWA 2001), s.82G, s.82H (s.82H amended by s.26(1) SWA 2001), s.82I, s.82J) SW(C)A 1993.
s.11(1)(a)	s.39(1)(g)	Insertion of s.30(1)(ee) SW(C)A 1993.
s.11(1)(b)	—	Insertion of Reference 7 Part I 2 nd Sch. to SW(C)A 1993 (2 nd Sch. substituted by s.4 and Sch. A SWA 2001).
s.11(1)(c)	s.185	Insertion of s.168B in SW(C)A 1993.
s.11(2) and Sch. C	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the insertion after “62(1),” of “82D(1),” (s.2(3) amended by s.5 SW(MP) 2003).
	—	Amendment of s.4(4)(a) SW(C)A 1993 by the insertion after “82(2)” of “82A(3),” (s.4(4) amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of s.4(5) SW(C)A 1993 by the insertion after “82(1)(d),” of “82C(2),” (s.4(5) amended by s.9(3) SWA 2001).
	s.241(2)	Amendment of s.205(2)(c) SW(C)A 1993 by the insertion after “and 62,” of “carer’s benefit,”
	—	Amendment of s.210(1) SW(C)A 1993 in the definition of “benefit” by the insertion of para (cc).
	—	Amendment of s.210(2)(d), (dd) and (e) SW(C)A 1993 by the substitution for “pensioner” of “person” and for “carers” of “carers benefit or carers” in each place where it occurs. (s.210 substituted by s.5 SW(MP)A 2004).
	—	Amendment of Part II 3 rd Sch. SW(C)A 1993 by re-numbering para (7) (inserted by s.12(b) SWA 1999) as para (8) (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.12	—	Unnecessary (commencement provision).
s.13	—	Insertion of Chapter 19A (s.116A) to SW(C)A 1993 (s.116A amended by s.37 SWA 2001).
s.14 and Sch. D	—	Amendment of s.2(3)(b)(ii) SW(C)A 1993 by the insertion after “106,” of “116A,” (s.2(3) amended by s.5 SW(MP)A 2003).
	s.39(1)(m), (n)	Substitution of s.30(1)(m) SW(C)A 1993 and insertion of s.30(1)(n) SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
	s.139(1)(f)	Insertion of s.118(1)(f) SW(C)A 1993.
	s.241(2)	Amendment of s.205(2)(c) SW(C)A 1993 by the insertion after “bereavement grant,” of “widowed parent grant.”
	—, s.247(2)	Amendment of s.209(1)(a) (s.209(1)(a) amended by s.26 and Sch. 4 SW&PA 2005) and s.209(2)(a) SW(C)A 1993 by the substitution for “or bereavement grant,” of “, bereavement grant or widowed parent grant.”
	ss.247(1)(b), (2)(b)	Amendment of s.209(1)(b) and (2)(b) SW(C)A 1993 by the substitution for “allowance,” of “allowance or widowed parent grant.”
	s.249(5)	Amendment of s.211(5) SW(C)A 1993 by the substitution for “and retirement pension” of “, retirement pension and widowed parent grant.”
s.15	—	Unnecessary (commencement provision).
s.16(1)	—	Insertion of s.87A in SW(C)A 1993 (s.87A amended by s.15(1) SWA 2001).
s.16(2)	—	Unnecessary (commencement provision).
s.17(1)(a)	—	Substitution of Rule 1(1) Part I 3 rd Sch. SW(C)A 1993 and Rule 1(1A) Part I 3 rd Sch. SW(C)A 1993.
s.17(1)(b)	—	Substitution of Rule 1(1) Part II 3 rd Sch. SW(C)A 1993.
s.17(1)(c)	—	Amendment of Rule 1(3A) Part II, 3 rd Sch. SW(C)A 1993 by the substitution for “yearly” of “weekly”.
s.17(1)(d)	—	Substitution of Rule 1(2) Part IV 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(2A) Part IV 3 rd Sch. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.17(2) and Sch. E	—	Amendment of s.4(5) SW(C)A 1993 by the substitution for “or Rule 1(3A) of Part II of the Third Schedule and Rule 1(2A) of Part III of the Third Schedule” of “or Rule 1(1A) of Part I of the Third Schedule, Rule 1(3A) of Part II of the Third Schedule, Rule 1(2A) of Part III of the Third Schedule and Rule 1(2A) of Part IV of the Third Schedule” (s.4(5) amended by s.9(3) of the SWA 2001).
	—	Amendment of s.119(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.119(1) amended by s.37(3) SWA 2001).
	—	Substitution of s.127(3) SW(C)A 1993 (s.127 amended by ss.23(1) and 37(3) SWA 2001).
	—	Amendment of s.132 SW(C)A 1993 by the substitution of the definition of “weekly means” (s.132 amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of s.142(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.142(1) amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of s.157(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.157(1) amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of s.163(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.163(1) amended by ss.25, 26 and Schs. 3, 4 SW&PA 2005).
	—	Amendment of s.191A(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.191A amended by s.37 SWA 2001).
	—	Amendment of s.191L(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.191L(1) amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of Rule 1(4) Part I 3 rd Sch. SW(C)A 1993 by the deletion of “ascertained in the prescribed manner” and “so ascertained”.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendments to Rule 1(4) of Part I, Rule 3(1) and 3(3) of Part II and Rule 1(4) of Part IV 3 rd Sch. SW(C)A 1993 by deletion of “yearly” in each place where it occurs. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.17(3)	—	Unnecessary (transitional provision).
s.17(4)	—	Unnecessary (transitional provision).
s.17(5)	—	Unnecessary (commencement provision).
s.18(1)(a)	—	Amendment of Rule 1(1) Part IV 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.18(1)(b)	—	Deletion of Rule 1(3)(i) Part IV 3 rd Sch. SW(C)A 1993.
s.18(2)	—	Unnecessary (commencement provision).
s.19(1)	—	Substitution of Rule 1(8) Part I 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.19(2)	—	Unnecessary (commencement provision).
s.20(1)	s.297(3)	Substitution of s.245A(3) and s.245A(4) SW(C)A 1993.
s.20(2)	—	Unnecessary (commencement provision).
s.21(1)	s.210(4)	Deletion in s.191B(3A) SW(C)A 1993 of proviso.
s.21(2)	—	Unnecessary (commencement provision).
s.21(3)	—	Substitution of Rule 1(2)(s)(ii) Part I 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.21(4)	—	Unnecessary (commencement provision).
s.22	—	Amendment of s.168A(1) SW(C)A 1993 by the substitution for “£200” of “£300” (s.168A(1) amended by ss.14(b), 37 SWA 2001).
s.23(1)	s.37	Insertion of s.29B SW(C)A 1993.
s.23(2)	—	Unnecessary (commencement provision).
s.24(1)	—	Stand alone (Amendment of s.18 SW Act 1996).
s.24(2)	—	Unnecessary (commencement provision).
s.25(1)	—	Insertion of s.210(2)(aa) and (bb) SW(C)A 1993 (s.210 substituted by s.5 SW(MP)A 2004.)
s.25(2)	—	Unnecessary (commencement provision).
s.26(1)	—	Insertion of Rule 1(1)(p) Part III 3 rd Sch. SW(C)A 1993 (Rule 1(1) amended by s.8 SW(MP)A 2003).
s.26(2)	—	Unnecessary (commencement provision).
s.27(1)	s.147	Substitution of s.125(1)(a), (b) and (c) SW(C)A 1993 (s.125(1) substituted by s.13 SW&PA 2005).
s.27(2)	—	Repeal of s.125(2) SW(C)A 1993.
s.27(3)	—	Unnecessary (commencement provision).
s.28(1)(a)	—	Amendment in s.163(1) SW(C)A 1993 in the definition of “relevant person” (s.163(1) amended by ss. 25, 26 and Schs. 3, 4 SW&PA 2005) by the substitution for “who is so incapacitated as to require” of “who has such a disability that he or she requires”.
s.28(1)(b)	s.179(4)	Substitution of s.163(3) SW(C)A 1993.
s.28(1)(c)	s.182	Substitution of s.166 SW(C)A 1993.
s.28(2)	—	Unnecessary (commencement provision).
s.29(a)	s.7	Insertion of s.6A in SW(C)A 1993.
s.29(b)	—	Deletion of s.30(3) SW(C)A 1993.
s.29(c)	s.155(b)	Substitution of s.135(b) SW(C)A 1993.
s.30(1)	s.161(1)	Substitution of s.141(1)(a)(ii) SW(C)A 1993.
s.30(2)	—	Unnecessary (commencement provision).
s.31(1)(a)	Sch. 6	Uncommenced (substitution of s.175(1) SW(C)A 1993).
s.31(1)(b)	Sch. 6	Uncommenced (insertion of s.175(4) SW(C)A 1993).
s.31(1)(c)	Sch. 6	Uncommenced (substitution of s.247(2)(b) SW(C)A 1993).
s.31(1)(d)	Sch. 6	Uncommenced (amendment of s.247(2) SW(C)A 1993).
s.31(1)(e)	Sch. 6	Uncommenced (insertion of s.247(2B) SW(C)A 1993).

Provision of earlier Act	Provision of Bill	Remarks
s.31(1)(f)	Sch. 6	Uncommenced (insertion of s.248(1B) SW(C)A 1993).
s.31(1)(g)	Sch. 6	Uncommenced (amendment of s.248(2A) SW(C)A 1993).
s.31(1)(h)	Sch. 6	Uncommenced (amendment of s.278(d) SW(C)A 1993).
s.31(2)	Sch. 6	Uncommenced (commencement provision).
s.32(1)(a)	—	Amendment of s.223(1) SW(C)A 1993 by the substitution for “In this section and sections 223A, 223B and 223C —” of “Subject to this section, in this section and sections 223A, 223B, 223C, 223D, 223E, 223F, 223G and 223H —” (s.223(1) amended by s.12 SW(MP)A 2002).
s.32(1)(b)	—	Amendment of s.223C(1) SW(C)A 1993 by the substitution of the definition of “information” (s.223(1) amended by s.12 SW(MP)A 2002).
s.32(1)(c)(i)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the deletion in para (k)(xxviii) of “or” (s.223(1) amended by s.10 SW(MP)A 2003).
s.32(1)(c)(ii)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the substitution of para (l) and insertion of paras (m) and (n) (s.223(1) amended in the definition of “specified body” by s.56 of the Pensions (Amendment) Act 2002 by the deletion of “or” in para (m) and the insertion of paras (n) and (o), amended by s.10 SW(MP)A 2003).
s.32(1)(d)	s.265(5)	Substitution of s.223C(5) SW(C)A 1993.
s.32(1)(e)	—, s.267, s.268, s.269, s.270, s.271	Insertion of s.223D (s.223D substituted by s.10 SW(MP)A 2003), s.223E, s.223F, s.223G, s.223H, s.223I SW(C)A 1993.
s.32(2)	s.271(b)	Provides that amendment effected by s.32(1)(e) applies for the purposes of ss: 223D, 223E, 223F and 223G SW(C)A 1993 and that such information may have been collected before the commencement date.
s.32(3)	—	Unnecessary (commencement provision).
s.33	—	Repeal of s.218(2) SW(C)A 1993.
s.34	—	Unnecessary (amendment of Health Contributions Act 1979).
s.35	—	Unnecessary (Amendment of Pensions Act 1990).
s.36	—	Unnecessary (Amendment of Pensions Act 1990).
Sch. A	—	Unnecessary (rates.)
Sch. B	—	Unnecessary (rates).
Sch. C (s.11)	See s.11 of this Act	
Sch. D (s.14)	See s.14 of this Act	
Sch. E (s.17)	See s.17 of this Act	

SOCIAL WELFARE ACT 2001

Provision of earlier Act	Provision of Bill	Remarks
s.1(1)	—	Unnecessary (short title etc.).
s.1(2)	—	Unnecessary (construction).
s.2	—	Unnecessary (definitions).
s.3	—	Unnecessary (continuance of instruments).
s.4(1)	—	Unnecessary (rates).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Unnecessary (rates).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	—	Unnecessary (rates).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	—	Substitution of s.198 SW(C)A 1993 (s.198 substituted by s.4 SWA 2002).

Provision of earlier Act	Provision of Bill	Remarks
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)	—	Amendment of s.2(1) SW(C)A 1993 by the substitution of the definition of “qualifying contribution” (s.2(1) amended by s.16 SW(MP)A 2003).
s.8(2)(a)	s.13(2)	Amendment of s.10(1)(b) SW(C)A 1993 by the substitution of “4 per cent.” for “4.5 per cent.”.
s.8(2)(b)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “£28,250” for “£26,500”.
s.8(2)(c)	—	Amendment of s.10(1)(d) SW(C)A 1993 by the substitution of “Subject to paragraphs (e) and (f), subsection” for “Subject to subsection”.
s.8(2)(d)	—	(s.10(1)(c), (d) amended by s.8 SWA(No. 2) 2001).
s.8(2)(e)	s.12(3)	Deletion of ss.10(1)(e) and 10(1)(f) SW(C)A 1993. Amendment of 10(2)(a) SW(C)A 1993 by the substitution for “paragraphs (c) and (e)” of “paragraph (c)”.
s.8(3)	s.16	Substitution of s.13 SW(C)A 1993.
s.8(4)	—	Unnecessary (commencement provision).
s.9(1)(a)	s.21(1)	Substitution of s.18(1)(a) SW(C)A 1993.
s.9(1)(b)	s.21(1)	Substitution of s.18(1)(c) SW(C)A 1993.
s.9(1)(c)	—	Deletion of s.18(1)(d) SW(C)A 1993.
s.9(1)(d)	—	Deletion of s.18(1)(f) SW(C)A 1993.
s.9(1)(e)	s.21(1)	Amendment of s.18(1)(h) SW(C)A 1993 by the substitution of “£200” for “£215”.
s.9(2)(a)	s.22(1)	Amendment of s.19(1) SW(C)A 1993 by the substitution for “subject to subsection (2), regulations” of “Regulations”.
s.9(2)(b)	s.22(2), (3)	Substitution of s.19(2), (3) and (4) SW(C)A 1993 — inserted 19(2) and (3) only.
s.9(3)	—	Amendment of s.4(5) SW(C)A 1993 by the deletion of “18(1)(f)” (s.4(5) amended by s.12(2) SW(MP)A 2002).
s.9(4)	—	Unnecessary (commencement provision).
s.10(1)	—	Amendment of s.24B(1)(b) SW(C)A 1993 by the substitution for “the sum specified in section 18(1)(d).” of “£28,250” (s.24B(1) amended by s.8(2) SWA(No. 2) 2001).
s.10(2)	—	Unnecessary (commencement provision).
s.11(1)	s.25(1)(a), (b)	Substitution of s.22(1)(a) and (b) SW(C)A 1993.
s.11(2)	s.26(1)	Amendment of s.23(1) SW(C)A 1993 by the substitution for “£215” of “£200”.
s.11(3)	—	Unnecessary (commencement provision).
s.12(1)(a)	s.47(4)	Amendment of s.37(4)(a) SW(C)A 1993 by the substitution for “fourteenth” of “twenty-second”.
s.12(1)(b)(i)	—	Amendment of subsection 37(5)(b) SW(C)A 1993 by the substitution for “14” of “18” (s.37(5) amended by s.8 SW(MP)A 2004).
s.12(1)(b)(ii)	—	Substitution of s.37(5)(c)(ii) SW(C)A 1993 (s.37(5) amended by s.8 SW(MP)A 2004).
s.12(1)(c)	—	Amendment of subsection 41G(4)(b) SW(C)A 1993 by the substitution for “10” of “14” in each place where it occurs (s.41G amended by s.9 SW(MP)A 2004).
s.12(2)	—	Unnecessary (commencement provision).
s.12(3)	—	Unnecessary (commencement provision).
s.12(4)	—	Unnecessary (provides for commencement order to be retrospective).
s.13(1)(a)(i)	—	Insertion of Rule 1(2)(hh) Part I 3 rd Sch. SW(C)A 1993.
s.13(1)(a)(ii)	—	Insertion of Rule 1(2)(kk) Part I 3 rd Sch. SW(C)A 1993.
s.13(1)(a)(iii)	—	Substitution of Rule 1(2)(m) Part I 3 rd Sch. SW(C)A 1993.
s.13(1)(b)	—	Insertion of Rule 2A in Part I 3 rd Sch. SW(C)A 1993.
s.13(2)(a)(i)	—	Substitution of Rules 1(4)(f)(ii), (iii) and (iv) Part II 3 rd Sch. SW(C)A 1993 — inserted Rules 1(4)(f)(i), (ii) and (iii).
s.13(2)(a)(ii)	—	Insertion of Rule 1(4)(mm) Part II 3 rd Sch. SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
s.13(2)(a)(iii)	—	Substitution of Rule 1(4)(n) Part II 3 rd Sch. SW(C)A 1993.
s.13(2)(b)	—	Amendment of Rule 2(1) Part II 3 rd Sch. SW(C)A 1993 by the substitution for “old age (non-contributory) pension” of “old age (non-contributory) pension or blind pension”.
s.13(3)(a)	—	Insertion of Rule 1(1)(bb) Part III 3 rd Sch. SW(C)A 1993.
s.13(3)(b)	—	Substitution of Rule 1(1)(n) Part III 3 rd Sch. SW(C)A 1993.
s.13(4)(a)	—	Insertion of Rule 1(3)(jj) Part IV 3 rd Sch. SW(C)A 1993.
s.13(4)(b)	—	Substitution of Rule 1(3)(l) Part IV 3 rd Sch. SW(C)A 1993 (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.13(5)(a)	—	Unnecessary (commencement provision).
s.13(5)(b)	—	Unnecessary (commencement provision).
s.13(5)(c)	—	Unnecessary (commencement provision).
s.13(5)(d)	—	Unnecessary (commencement provision).
s.13(5)(e)	—	Unnecessary (commencement provision).
s.13(6)	—	Unnecessary (commencement provision).
s.14(a)	—	Substitution of s.82F SW(C)A 1993.
s.14(b)	—	Substitution of s.168A SW(C)A 1993. (ss.82F and 168A amended by s.3 SW(MP)A 2002).
s.15(1)(a)	—	Insertion of definition of “island” in s.2(1) SW(C)A 1993 (s.2(1) amended by s.16 SW(MP)A 2003).
s.15(1)(b)	s.81(7)	Insertion of s.60(6) SW(C)A 1993.
s.15(1)(c)	s.82(2)	Substitution of s.61(2) SW(C)A 1993.
s.15(1)(d)	s.112(6)	Insertion of s.87(6) in SW(C)A 1993.
s.15(1)(e)(i)	s.113(5)	Amendment of s.87A(4)(c) SW(C)A 1993 by the deletion of “and” .
s.15(1)(e)(ii)	s.113(5)(c)	Substitution of s.87A(4)(d) and insertion of 87A(4)(e) SW(C)A 1993.
s.15(1)(f)	s.117(6)	Insertion of s.91(6) SW(C)A 1993.
s.15(1)(g)	—	Insertion of s.99(6) SW(C)A 1993 (s.99(6) amended by s.6(1) SW(MP)A 2003).
s.15(1)(h)	s.127(4)	Insertion of s.104(4) SW(C)A 1993.
s.15(1)(i)(i)	s.157(1)	Amendment of s.137(1)(b) the SW(C)A 1993 by the deletion of “and”.
s.15(1)(i)(ii)	s.157(1)	Substitution of s.137(1)(c) and insertion of s.137(1)(d) SW(C)A 1993.
s.15(1)(j)(i)	s.165(a)	Amendment of s.145(a) SW(C)A 1993 by the deletion of “and”.
s.15(1)(j)(ii)	s.165(b), (c)	Substitution of s.145(b) and the insertion of s.145(c) SW(C)A 1993.
s.15(1)(k)	s.174(4)	Insertion of s.159(4) SW(C)A 1993.
s.15(1)(l)	s.181(1)	Substitution of s.165(1) SW(C)A 1993.
s.15(2)(a)	—	Unnecessary (commencement provision).
s.15(2)(b)	—	Unnecessary (commencement provision).
s.16(1)(a)	—	Deletion of s.191E SW(C)A 1993.
s.16(1)(b)	s.217(2)	Amendment of s.191P(2) SW(C)A 1993 by the substitution for “pre-retirement allowance, disability allowance or farm assist” of “pre-retirement allowance or farm assist” in each place where those words occur.
s.16(2)	—	Unnecessary (commencement provision).
s.17(1)(a)	—	Substitution of s.56(1) SW(C)A 1993 (s.56 amended by s.10(a) SW&PA 2005).
s.17(1)(b)	s.122(4)	Substitution of s.99(4) SW(C)A 1993.
s.17(1)(c)	s.157(1)(b)	Substitution of s.137(1)(b) SW(C)A 1993.
s.17(1)(d)(i)	—	Amendment of s.191C(1)(a) SW(C)A 1993 by the deletion of “and”.
s.17(1)(d)(ii)	—	Substitution of s.191C(1)(b) and insertion of para 191C(1)(c) SW(C)A 1993 (s.191C substituted by s.6 SW(MP)A 2003).
s.17(2)(a)	—	Unnecessary (commencement provision).
s.17(2)(b)	—	Unnecessary (commencement provision).
s.17(2)(c)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.18(a)	—	Amendment of s.210(1) SW(C)A 1993 in the definition of “relevant person” by the substitution for “section 163(1)” of “sections 82A(1) and 163(1)”.
s.18(b)	—	Amendment of s.210(2)(a) SW(C)A 1993 by the substitution for “or a carer’s allowance” of “, a carer’s benefit or a carer’s allowance”. (s.210 substituted by s.5 SW(MP)A 2004).
s.19(1)	s.78	Substitution of s.57 SW(C)A 1993.
s.19(2)	—	Unnecessary (commencement provision).
s.20(a)	—	Substitution of s.32(1)(b) SW(C)A 1993.
s.20(b)	—	Substitution of s.38(a)(i)(B) SW(C)A 1993.
s.20(c)	—	Substitution of s.41B(1)(a)(ii)(B) SW(C)A 1993.
s.20(d)	—	Substitution of s.41H(1)(a)(i)(B) SW(C)A 1993.
s.20(e)	—	Substitution of s.43(1)(b) SW(C)A 1993. (ss.32, 38, 41B, 41H and 43(1) amended by s.11 SW&PA 2005).
s.21(1)	s.173(4)	Substitution of s.158(4) SW(C)A 1993.
s.21(2)	—	Unnecessary (saver provision).
s.21(3)	—	Substitution of Rule 1(4)(s) Part II 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.22(1)	s.340	Insertion of s.280A in SW(C)A 1993.
s.22(2)	—	Unnecessary (commencement provision).
s.23(1)(a)	—	Substitution of s.127(3) (s.127(3) amended by s.25 and Sch. 3 SW&PA 2005) SW(C)A 1993.
s.23(1)(b)	s.150(2)	Substitution of s.128(2) SW(C)A 1993.
s.23(2)	—	Unnecessary (saver provision).
s.23(3)	—	Unnecessary (commencement provision).
s.24(1)(a)	s.2(2)	Amendment of s.2(2)(a)(v) SW(C)A 1993 by the insertion after “1967,” of “or”.
s.24(1)(b)	s.2(2)	Insertion of s.2(2)(a)(vi) and (vii) SW(C)A 1993.
s.24(2)(a)	s.157	Amendment of s.137 SW(C)A 1993 by the deletion of all the words from “subject to section 138A” down to and including “in respect of more than one person,” and substitution of s.137(1) and s.137(1)(a) SW(C)A 1993.
s.24(2)(b)	s.157(2)	Insertion of s.137(2) SW(C)A 1993.
s.24(3)(a)	—	Substitution of Rule 1(2)(t) Part I 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(2)(u), (v) and (w) Part I 3 rd Sch. SW(C)A 1993.
s.24(3)(b)	—	Substitution of Rule 1(4)(u) Part II 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(4) (v), (w) and (x) Part II 3 rd Sch. SW(C)A 1993.
s.24(3)(c)	—	Insertion of Rule 1(1)(q), (r) and (s) Part III 3 rd Sch. SW(C)A 1993.
s.24(3)(d)	—	Substitution of Rule 1(3)(r) Part IV 3 rd Sch. SW(C)A 1993 and insertion of Rule 1(3)(s), (t) and (u) Part IV 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.25(1)	s.23(6), s.272(7)	Amendment of s.20(6) and s.224(7)(a) SW(C)A 1993 by the substitution for “the Collector-General” of “an officer of the Revenue Commissioners”.
s.25(2)	—	Unnecessary (commencement provision).
s.26(1)(a)	—	Substitution of s.82A(1) SW(C)A 1993 (s.82A amended by s.6(a) SW&PA 2005).
s.26(1)(b)(i)	—	Amendment of s.82B(5) SW(C)A 1993 by the substitution for “subsection (1)(a)” of “subsection (1)(a) or regulations under subsection (6)” (s.82B amended by s.15 SW(MP)A 2002).
s.26(1)(b)(ii)	—	Insertion of s.82B(6) SW(C)A 1993 (s.82B(6) amended by s.6(b)(iii) SW&PA 2005).
s.26(1)(c)	s.105(b)	Insertion of s.82H(aa) in SW(C)A 1993.
s.26(2)	—	Unnecessary (commencement provision).
s.27(1)	s.109(9), (10)	Substitution of s.84(8) SW(C)A 1993 and insertion of s.84(8A) in SW(C)A 1993.
s.27(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.28	—	Insertion of s.11(1)(<i>aaa</i>) in SW(C)A 1993 (s.11(1) amended by s.26 and Sch. 4 SW&PA 2005).
s.29	—	Stand alone (transitional arrangements for the preservation of Social Welfare rights consequential on the alignment of tax and calendar years).
s.30(1)(<i>a</i>)	—	Stand alone (amendment of s.18(1)(<i>a</i>), (<i>c</i>) and (<i>h</i>) and s.23(1) SW(C)A 1993).
s.30(1)(<i>b</i>)	—	Stand alone (amendment of s.18(1)(<i>b</i>) SW(C)A 1993).
s.30(2)(<i>a</i>)	—	Stand alone (amendment of s.18(1)(<i>h</i>) SW(C)A 1993).
s.30(2)(<i>b</i>)	—	Stand alone (amendment of s.22(1)(<i>b</i>)(i) SW(C)A 1993).
s.30(2)(<i>c</i>)	—	Stand alone (amendment of s.22(1)(<i>b</i>)(ii) SW(C)A 1993).
s.30(2)(<i>d</i>)	—	Stand alone (amendment of s.22(1)(<i>b</i>)(iii) SW(C)A 1993).
s.30(2)(<i>e</i>)	—	Stand alone (amendment of s.24B(1)(<i>a</i>) SW(C)A 1993).
s.30(3)	—	Stand alone (amendments to ss.32(1), 32(3), 38(<i>a</i>), 41B(1)(<i>a</i>), 41H(1)(<i>a</i>), 43(1), 82C(1)(<i>a</i>), 115(1)(<i>b</i>)(i), 115(1)(<i>b</i>)(iii) and 115(1)(<i>b</i>)(iv) of the SW(C)A 1993).
s.30(4)	—	Stand alone (amendment of ss.38(<i>b</i>) and 41H(1)(<i>b</i>) SW(C)A 1993).
s.30(5)	—	Stand alone (amendment of ss.32(1), 38(<i>a</i>), 41B(1)(<i>a</i>), 41H(1)(<i>a</i>), 43(1) and 82C(1)(<i>c</i>) of the SW(C)A 1993).
s.30(6)	—	Stand alone (amendment of s.115(1)(<i>b</i>)(ii) SW(C)A 1993). (all consequential on the alignment of the tax and calendar year).
s.31	—	Unnecessary (commencement provision).
s.32(1)	—	Unnecessary (new Euro rates for social insurance benefits.)
s.32(2)(<i>a</i>)	—	Unnecessary (commencement provision).
s.32(2)(<i>b</i>)	—	Unnecessary (commencement provision).
s.32(2)(<i>c</i>)	—	Unnecessary (commencement provision).
s.32(2)(<i>d</i>)	—	Unnecessary (commencement provision).
s.33(1)	—	Unnecessary (new Euro rates for social assistance payments).
s.33(2)(<i>a</i>)	—	Unnecessary (commencement provision).
s.33(2)(<i>b</i>)	—	Unnecessary (commencement provision).
s.33(2)(<i>c</i>)	—	Unnecessary (commencement provision).
s.33(2)(<i>d</i>)	—	Unnecessary (commencement provision).
s.33(2)(<i>e</i>)	—	Unnecessary (commencement provision).
s.34(1)	—	Unnecessary (new Euro child benefit rates).
s.34(2)	—	Unnecessary (commencement provision).
s.35(1)	—	Amendment of s.198 SW(C)A 1993 (s.198 substituted by S4 SWA(No. 2) 2001).
s.35(2)	—	Unnecessary (commencement provision).
s.36(1) and Sch. E	—	Amendment of s.10(1)(<i>aa</i>) SW(C)A 1993 by the substitution for “£226” of “€287”.
	—	Amendment of s.10(1)(<i>b</i>) SW(C)A 1993 by the substitution for “£226” of “€287” and for “£100” of “€127”.
	—	Amendment of s.10(1)(<i>c</i>) SW(C)A 1993 by the substitution for “£28,250” of “€35,870” (s.10(1)(<i>c</i>) amended by s.8(2) SWA(No. 2) 2001).
	—	Amendment of s.10(1)(<i>d</i>) SW(C)A 1993 by the substitution for “£280” of “€356” in each place where it occurs. (s.10(1)(<i>d</i>) amended by s.5(1) SWA (No. 2) 2001).
	s.21(1)	Amendment of s.18(1)(<i>a</i>) SW(C)A 1993 by the substitution for “£200” of “€253”.
	s.21(1)	Amendment of s.18(1)(<i>b</i>) SW(C)A 1993 by the substitution for “£124” of “€157”.
	s.21(1)	Amendment of s.18(1)(<i>c</i>) SW(C)A 1993 by the substitution for “£200” of “€253”.
	s.21(1)	Amendment of s.18(1)(<i>h</i>) SW(C)A 1993 by the substitution for “£200” of “€253” in each place where it occurs.

Provision of earlier Act	Provision of Bill	Remarks
	s.25(1)	Amendment of s.22(1)(b)(i) SW(C)A 1993 by the substitution for “£100” of “€126”.
	s.25(1)	Amendment of s.22(1)(b)(ii) SW(C)A 1993 by the substitution for “£250” of “€317”.
	s.25(1)	Amendment of s.22(1)(b)(iii) SW(C)A 1993 by the substitution for “£150” of “€190”.
	s.26(1)	Amendment of s.23(1) SW(C)A 1993 by the substitution for “£200” of “€253”.
	—	Amendment of s.24B(1)(a) SW(C)A 1993 by the substitution for “£1,040” of “€1,321” (s.24B(1)(a) amended by s.6(1) SWA 2002).
	—	Amendment of s.24B(1)(b) SW(C)A 1993 by the substitution for “£28,250” of “€35,870” (s.24B(1)(b) amended by s.8(1) SWA(No. 2) 2001).
s.36(2)	—	Unnecessary (commencement provision).
s.37(1)(a)	s.156(2), s.164(2), s.169(2), s.174(2), s.181(2)	Amendment of s.136(2), s.144(2), s.149(2), s.159(2) and s.165(2) SW(C)A 1993 by the substitution for “£6” of “€7.60” in each place where it occurs.
s.37(1)(b)	s.156(2), s.164(2), s.169(2), s.174(2), s.181(2), s.211(2), s.293	Amendment of s.136(2), s.144(2), s.149(2), s.159(2), s.165(2), 191C(2) and s.242 SW(C)A 1993 by the substitution for “£2” of “€2.50” in each place where it occurs.
s.37(2)	—	Unnecessary (transitional provision).
s.37(3)(a)	—, s.142(2)(a), s.142(2)(b), s.142(2)(c), —, s.150(2), —, —, s.215(2), s.215(2), s.215(2)	Amendment of s.119(1) (s.119(1) amended by s.25 and Sch. 3 SW&PA 2005), s.121(2)(a), s.121(2)(b), s.121(2)(c), s.127(3) (s.127(3) amended by s.25 and Sch. 3 SW&PA 2005), s.128(2), s.177(1)(a)(ii) (s.177(1) amended by s.21 SW&PA 2005), s.191L(1)(c) (s.191L amended by s.25 and Sch. 3 SW&PA 2005), s.191N(2)(a), s.191N(2)(b) and s.191N(2)(c) SW(C)A 1993 by the substitution for “£1” of “€1” in each place where it occurs.
s.37(3)(b)	—	Amendment of s.119(1), s.127(3), s.177(1)(b) and s.191L(1)(c) (ss.119(1), 127(3), 177(1), 191L amended by s.25 and Sch. 3 SW&PA 2005), SW(C)A 1993 by the substitution for “50p” of “50 cents” in each place where it occurs.
s.37(4)	—	Unnecessary (transitional provision, rounding down of Euro amounts for means).
s.37(5)	—	Unnecessary (transitional provision).
s.37(6) and Sch F	s.15(2)	Amendment of s.12(2) SW(C)A 1993 by the substitution for “one penny” of “one cent”.
	s.21(2)	Amendment of s.18(2) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.27	Amendment of s.24 SW(C)A 1993 by the substitution for “one penny” of “one cent”.
	s.29(3)	Amendment of s.24B(3) SW(C)A 1993 by the substitution for “10p” of “10 cents” and for “5p” of “5 cents”.
	s.40(5)	Amendment of s.31(5) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.47(7)	Amendment of s.37(7) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.52(3)	Amendment of s.41A(3)(b) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.58(5)	Amendment of s.41G(5) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.

Provision of earlier Act	Provision of Bill	Remarks
	s.62(10)	Amendment of s.42(7) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.62(11)	Amendment of s.42(8) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.74(6)	Amendment of s.53(5) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	—	Amendment of s.82F(1) SW(C)A 1993 by the substitution for “£400” of “€508” and for “£800” of “€1,016” (s.82F amended by s.3 SW(MP)A 2003).
	s.109(18)	Amendment of s.84(15)(b) SW(C)A 1993 by the substitution for “£2” of “€2.50”.
	s.109(21)	Amendment of s.84(18) SW(C)A 1993 by the substitution for “5p” of “5 cents” and for “10p” of “10 cents”.
	s.115(8)	Amendment of s.89(7)(b) SW(C)A 1993 by the substitution for “£2” of “€2.50”.
	—	Amendment of s.116A(1) SW(C)A 1993 by the substitution for “£1,000” of “€1,270” (s.116A amended by s.4 SW(MP)A 2002).
	—	Amendment of s.119(1) SW(C)A 1993 by the substitution for “£1” of “€1” and for “50p” of “50 cents” (s.119(1) amended by s.25 and Sch. 3 SW& PA 2005).
	s.142(2)	Amendment of s.121(2)(a) SW(C)A 1993 by the substitution for “£1” of “€1”.
	s.142(2)	Amendment of s.121(2)(b) SW(C)A 1993 by the substitution for “£1” of “€1”.
	s.142(2)	Amendment of s.121(2)(c) SW(C)A 1993 by the substitution for “£1” of “€1”.
	—	Amendment of s.121(3) SW(C)A 1993 by the substitution for “10p” of “10 cents” and for “£25” of “€31.80” (s.121(3) amended by s.7 SW(MP)A 2004).
	s.142(5)	Amendment of s.121(5) SW(C)A 1993 by the substitution for “£2” of “€2.50”.
	s.142(6)	Amendment of s.121(6) SW(C)A 1993 by the substitution for “£2” of “€2.50”.
	—	Amendment of s.127(3) SW(C)A 1993 by the substitution for “£1” of “€1” and for “50p” of “50 cents” (s.127(3) amended by s.25 and Sch. 3 SW& PA 2005).
	s.150(2)	Amendment of s.128(2) SW(C)A 1993 by the substitution for “£1” of “€1”.
	—	Amendment of s.168A(1) SW(C)A 1993 by the substitution for “£400” of “€508” and for “£800” of “€1,016” (s.168A(1) amended by s.3 SW(MP)A 2002).
	—	Amendment of s.177(1)(a)(ii) SW(C)A 1993 by the substitution for “£1” of “€1” (s.177(1) amended by s.21 SW&PA 2005).
	—	Amendment of s.177(1)(b) SW(C)A 1993 by the substitution for “£1” of “€1” and for “50p” of “50 cents” (s.177(1) amended by s.25 and Sch. 3 SW&PA 2005).
	—	Amendment of s.191A(1) SW(C)A 1993 by the substitution for “£1” of “€1” and for “50p” of “50 cents” (s.191A amended by s.8 SW(MP)A 2003).
	—	Amendment of s.191L(1)(c) SW(C)A 1993 by the substitution for “£1” of “€1” and for “50p” of “50 cents” (s.191L(1) amended by s.25 and Sch. 3 SW&PA 2005).
	s.215(1)	Amendment of s.191N(2)(a) SW(C)A 1993 by the substitution for “£1” of “€1”.
	s.215(2)	Amendment of s.191N(2)(b) SW(C)A 1993 by the substitution for “£1” of “€1”.
	s.215(2)	Amendment of s.191N(2)(c) SW(C)A 1993 by the substitution for “£1” of “€1”.

Provision of earlier Act	Provision of Bill	Remarks
	s.221(4)	Amendment of s.194(4) SW(C)A 1993 by the substitution for “£500” of “€635”.
	s.221(7)	Amendment of s.194(7) SW(C)A 1993 by the substitution for “£500” of “€635”.
	s.229(2)	Amendment of s.199(2) SW(C)A 1993 by the substitution for “£1” of “€1”.
	s.293	Amendment of s.242 SW(C)A 1993 by the substitution for “£2” of “€2.50”. (s.36 consequential on introduction of Euro).
s.37(7)(a)	—	Unnecessary (commencement provision).
s.37(7)(b)	—	Unnecessary (commencement provision).
s.37(7)(c)	—	Unnecessary (commencement provision).
s.37(7)(d)	—	Unnecessary (commencement provision).
s.37(7)(e)	—	Unnecessary (commencement provision).
s.37(8)	—	Unnecessary (commencement provision).
s.38(1)	—	Unnecessary (Amendment of Health Contributions Act 1979).
s.39	—	Unnecessary (Amendment of Health Contributions Act 1979).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).
Sch. C	—	Unnecessary (rates — Euro).
Sch. D	—	Unnecessary (rates — Euro).
Sch. E (s.36)	See s.36 of this Act	
Sch. F (s.37)	See s.37 of this Act	

SOCIAL WELFARE (NO. 2) ACT 2001

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions).
s.2(1)	—	Unnecessary (rates).
s.2(2)	—	Unnecessary (commencement provision).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	—	Amendment of s.198 SW(C)A 1993 (s.198 amended by s.4 SWA 2002).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)(a)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “€38,740” for “£28,250” (s.10(1)(c) amended by s.5 SWA 2002).
s.5(1)(b)	s.13(2)	Amendment of s.10(1)(d) SW(C)A 1993 by the substitution of “10.05 per cent.” for “11.3 per cent.”.
s.5(1)(c)	s.13(8)	Amendment of s.10(7) SW(C)A 1993 by the substitution of “10.05 per cent.” for “11.3 per cent.”.
s.5(2)(a)	—	Unnecessary (commencement provision).
s.5(2)(b)	—	Unnecessary (commencement provision).
s.6(1)	—	Amendment of s.24B(1)(b) SW(C)A 1993 by the substitution of “€38,740” for “£28,250” (s.24B(1)(b) amended by s.6(1) SWA 2002).
s.6(2)	—	Unnecessary (commencement provision).
s.7	—	Unnecessary (spent provision — insertion of s.7(12) in SW(C)A 1993).
s.8(1)	—	Repeal of ss.32, 33 and 35 SWA 2001.
s.8(2)	—	Repeal of s.36 SWA 2001 in so far as it relates to s.10(1)(c) and s.24B(1)(b) of the SW(C)A 1993.
s.9(1)	—	Unnecessary (short title).
s.9(2)	—	Unnecessary (construction).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2002

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions).
s.2(1)	—	Unnecessary (rates).
s.2(2)	—	Unnecessary (commencement provision).
s.3(1)(a)	—	Amendment of s.82F(1) SW(C)A 1993 by substituting “€1,270” for “€1,016” and “€635” for “€508” (s.82F(1) amended by S 4 SW(MP)A 2003).
s.3(1)(b)	—	Amendment of s.168A(2) SW(C)A 1993 by substituting “€1,270” for “€1,016” and “€635” for “€508” (s.168A(2) amended by s.4 SW(MP)A 2003).
s.3(2)	—	Unnecessary (commencement provision).
s.4	—	Amendment of s.116A(1) SW(C)A 1993 by substituting “€2,500” for “€1,000” (s.116A amended by s.7 SW(MP)A 2003).
s.5	—	Insertion of para 31(3)(<i>dd</i>) (s.31(3) amended by s.8 SWA 2003) in SW(C)A 1993.
s.6(1)(a)	s.141(6)(<i>h</i>)	Amendment of s.120(5)(<i>g</i>) SW(C)A 1993 by the deletion of “or”.
s.6(1)(b)	s.141(6)(<i>i</i>), s.141(6)(<i>j</i>)	Substitution of s.120(5)(<i>h</i>) SW(C)A 1993 and the insertion of s.120(5)(<i>i</i>) in SW(C)A 1993.
s.6(2)	s.149(6), (7)	Insertion of ss.127(5) and 127(6) in SW(C)A 1993.
s.6(3)	—	Unnecessary (commencement provision).
s.7(1)	—	Insertion of s.2(4A) in SW(C)A 1993 (s.2(4A) substituted by s.5 SW(MP)A 2003).
s.7(2)(a)	—	Unnecessary (commencement provision).
s.7(2)(b)	—	Unnecessary (commencement provision).
s.7(2)(c)	—	Unnecessary (commencement provision).
s.8	—	Amendment of s.191A(1) SW(C)A 1993 by the substitution of the definition of “weekly means” (s.191A(1) amended by ss.23, 23 and Schs. 1, 3 SW&PA 2005) SW(C)A 1993.
s.9(a)	—	Substitution of s.38(<i>b</i>) SW(C)A 1993.
s.9(b)	—	Substitution of s.41H(1)(<i>b</i>) SW(C)A 1993. (ss.38 and 41H amended by s.11 SW&PA 2005).
s.10(1)(a)	—	Stand alone (transitional amendment of s.32(1) SW(C)A 1993).
s.10(1)(b)	—	Stand alone (transitional amendment of s.32(3) SW(C)A 1993).
s.10(1)(c)	—	Stand alone (transitional amendment of ss.38(<i>a</i>), 41B(1)(<i>a</i>), 41(H)(1)(<i>a</i>) and 43(1) SW(C)A 1993).
s.10(1)(d)	—	Stand alone (transitional amendment of s.82C(1)(<i>a</i>) SW(C)A 1993).
s.10(2)	—	Stand alone (transitional amendment of ss.38(<i>b</i>) and 41H(1)(<i>b</i>) SW(C)A 1993).
s.10(3)(a)	—	Stand alone (transitional amendment of ss.32(1), 38(<i>a</i>), 41B(1)(<i>a</i>), 41(H)(1)(<i>a</i>) and 43(1) SW(C)A 1993).
s.10(3)(b)	—	Stand alone (transitional amendment of s.82C(1)(<i>c</i>) SW(C)A 1993).
s.10(4)	—	Stand alone (transitional amendment of s.115(1)(<i>b</i>)(<i>ii</i>) SW(C)A 1993).
s.11	—	Insertion of s.29C (s.29C amended by s.26 and Sch. 4 SW&PA 2005) in SW(C)A 1993.
s.12(1)(a)(i)	—	Amendment of s.223(1) SW(C)A 1993 by the insertion of the definition of “personal public service number”.
s.12(1)(a)(ii)	—	Amendment of s.223(1) SW(C)A 1993 by the insertion of the definition of “public service identity”.
s.12(1)(a)(iii)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the insertion of para (<i>cc</i>).
s.12(1)(a)(iv)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “transaction” by substituting “relating to a public function of a specified body” for “relating to public funds to or from a specified body”. (s.223(1) amended in the definition of “specified body” by s.5 Pensions (Amendment) Act 2002 by deleting “or” in para (<i>m</i>), substituting para (<i>n</i>) and inserting para (<i>o</i>), s.223(1) amended by s.10 SW(MP) 2003).

Provision of earlier Act	Provision of Bill	Remarks
s.12(1)(b)	ss.262(2) - 262(9)	Substitution of ss.223(2) to 223(6) and insertion of ss.223(7) to 223(9) SW(C)A 1993.
s.12(2)	—	Amendment of s.4(5) SW(C)A 1993 by substituting “223(1), 223(3), 223A(1)” for “223(1), 223A(1)” (s.4(5) amended by s.25 and Sch. 3 SW&PA 2005).
s.13	s.7(2)	Amendment of s.6A(2)(d) SW(C)A 1993 by substituting “dental treatment or optical treatment and appliances” for “dental treatment” in each place where it occurs.
s.14(a)	s.17(4)	Substitution of s.14(4) SW(C)A 1993.
s.14(b)	s.23(3)	Substitution of s.20(3) SW(C)A 1993.
s.15	—	Amendment of s.82B(5) SW(C)A 1993 by substituting “34” for “38” (s.82B(5) substituted by s.6(b)(iii) SW&PA 2005).
s.16 and Sch.	—	Unnecessary (miscellaneous amendments to Acts referred to in Sch.).
s.17(1)	—	Unnecessary (short title).
s.17(2)	—	Unnecessary (construction).
s.17(3)	—	Unnecessary (commencement).
Sch.	—	Unnecessary (amendments to: Combat Poverty Agency Act 1986, Charities Act 1961, Health Contributions Act 1979, Registration of Births and Deaths (Ireland) Act 1863, Births and Deaths Registration Act (Ireland) 1880, Registration of Births Act 1996, Marriages (Ireland) Act 1844, Registration of Marriages (Ireland) Act 1863, Vital Statistics and Births, Deaths and Marriages Registration Act 1952, Family Law (Maintenance of Spouses and Children) Act 1976.

SOCIAL WELFARE ACT 2002

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions).
s.2(1)	—	Unnecessary (rates).
s.2(2)	—	Unnecessary (commencement provision).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement dates).
s.4(1)	—	Substitution of s.198 of the SW(C)A 1993 (s.198 amended by s.4 SWA 2003).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Amendment of s.10(1)(c) SW(C)A 1993 by the substitution of “€40,420” for “€38,740” (s.10(1) amended by s.5(1) SWA 2003).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)(a)	s.29(1)	Substitution of s.24B(1)(a) SW(C)A 1993.
s.6(1)(b)	—	Amendment of s.24B(1)(b) SW(C)A 1993 by the substitution of “€40,420” for “€38,740” (s.24B(1)(b) amended by s.6(1) SWA 2001).
s.6(2)	—	Unnecessary (commencement provision).
s.7	—	Unnecessary (short title etc.).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2003

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision.)

Provision of earlier Act	Provision of Bill	Remarks
s.4(1)	—	Amendment of ss.82F(1) and 168A(2) SW(C)A 1993 by substituting “€1,470” for “€1,270” and “€735” for “€635” (ss.82F(1) and 168A(2) amended by s.4 SW(MP)A 2004).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)(a)	s.2(3), (4), (5) and (6)	Substitution of s.2(3), 2(4) and 2(4A) SW(C)A 1993 and insertion of s.2(3A).
s.5(1)(b)	s.187	Amendment in s.170 SW(C)A 1993 by the deletion of the definition of “child dependant”.
s.5(1)(c)	—	Insertion of s.170A SW(C)A 1993 (s.170A amended by s.26 and Sch. 4 SW&PA 2005).
s.5(2)(a)	—	Unnecessary (commencement provision).
s.5(2)(b)	—	Unnecessary (commencement provision).
s.5(2)(c)	—	Unnecessary (commencement provision).
s.6(1)(a)	s.122(6)	Substitution of s.99(6) SW(C)A 1993.
s.6(1)(b)(i)	s.211(1)	Amendment of s.191C(1)(b) SW(C)A 1993 by the deletion of “and”.
s.6(1)(b)(ii)	s.211(1)	Substitution of s.191C(1)(c) and the insertion of s.191C(1)(d) in SW(C)A 1993.
s.6(1)(c)	—	Unnecessary (rates).
s.6(1)(d)	—	Amendment of column 8 Reference 3 Part I 4 th Sch. SW(C)A 1993 by inserting “€12.70” (4 th Sch. substituted by s.3 and Sch. B SWA 2003).
s.6(2)(a)	—	Unnecessary (commencement provision).
s.6(2)(b)	—	Unnecessary (commencement provision).
s.6(2)(c)	—	Unnecessary (commencement provision).
s.7(1)	—	Insertion of s.210(2)(aaa) in the SW(C)A 1993 (s.210 substituted by s.5 SW(MP)A 2004).
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)(a)(i)(I)	—	Amendment of Rule 1(2) Part I 3 rd Sch. SW(C)A 1993 by inserting “and such non-cash benefits as may be prescribed,” after “household or otherwise,”.
s.8(1)(a)(i)(II)	—	Insertion of Rule 1(2)(ss) Part I 3 rd Sch. SW(C)A 1993.
s.8(1)(a)(ii)	—	Substitution of Rule 1(5) Part I 3 rd Sch. SW(C)A 1993.
s.8(1)(b)	—	Substitution of Rule 1(4)(s) Part II 3 rd Sch. SW(C)A 1993.
s.8(1)(c)	—	Amendment of Rule 1(1) Part III 3 rd Sch. SW(C)A 1993 by inserting “and such non-cash benefits as may be prescribed” after “personal exertions”.
s.8(1)(d)(i)	—	Amendment of Rule 1(3) Part IV 3 rd Sch. SW(C)A 1993 by inserting “and such non-cash benefits as may be prescribed,” after “household or otherwise”.
s.8(1)(d)(ii)	—	Insertion of Rule 1(3)(qq) Part IV 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.8(2)(a)	—	Stand alone (transitional provision).
s.8(2)(b)	—	Stand alone (transitional provision).
s.8(3)(a)	—	Unnecessary (commencement provision).
s.8(3)(b)	—	Unnecessary (commencement provision).
s.8(3)(c)	—	Unnecessary (commencement provision).
s.9(1)(a)	s.130	Substitution of s.106 SW(C)A 1993.
s.9(1)(b)	s.168(4)	Insertion of s.148(4) in SW(C)A 1993.
s.9(2)	—	Unnecessary (commencement provision).
s.10(a)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the deletion in para (n) of “or” (s.223(1) amended by s.11 SW(MP)A 2004).
s.10(b)	—	Substitution of s.223(1) SW(C)A 1993 in the definition of “specified body” by the insertion of paras (p) to (u) (s.223(1) amended in the definition of “specified body” by s.84 of the Personal Injuries Assessment Board Act 2003 by the deletion of “or” in para (t) and the insertion of paras (u) and (v), amended by s.11 SW(MP)A 2004).
s.10(c)	s.266	Substitution of s.223D SW(C)A 1993.
s.11	s.300(5), (7)	Insertion of s.247(4) and (5) in SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
s.12	—	Stand alone (amendment of s.10 SW(MP)A 2002 consequential on alignment of income tax year with calendar year).
s.13	s.198(3), (4)	Insertion of ss.179(3) and 179(4) in SW(C)A 1993.
s.14	—	Substitution of s.176 SW(C)A 1993 (s.176 amended by s.23 and Sch. 1 SW&PA 2005).
s.15	—	Amendment of s.182(1) SW(C)A 1993 by substituting “, 174 or 179” for “or 174” (s.182 amended by ss.23 and 25 and Schs. 1 and 3 SW&PA 2005).
s.16(a)	—	Amendment of s.2(1) SW(C)A 1993 by the insertion of the definition of “emolument”.
s.16(b)	—	Amendment of s.2(1) SW(C)A 1993 by the substitution of the definition of “reckonable earnings”.
s.16(c)	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “reckonable emoluments” by deleting “, non-pecuniary emoluments”.
s.16(d)	—	Amendment of s.2(1) SW(C)A 1993 in the definition of “reckonable income” by deleting “, non-pecuniary income” (s.2(1) amended by s.13 SW(MP)A 2004).
s.17	—	Insertion of s.10(1)(e) in the SW(C)A 1993 (s.10(1) amended by s.13(a) SWA 2003).
s.18	—	Amendment of s.14(5) SW(C)A 1993 by substituting “emoluments” for “earnings” (s.14(5) amended by s.16 SW(MP)A 2004).
s.19(a)	s.12(4)	Insertion of s.9(4) in SW(C)A 1993.
s.19(b)	Sch. 1 Part 1 para 13	Insertion of para 13 in Part I 1 st Sch. SW(C)A 1993.
s.20	—	Unnecessary (amendment of the Health Contributions Act 1979).
s.21	—	Unnecessary (amendment of the National Training Fund Act 2000).
s.22	—	Unnecessary (amendment of the Ombudsman Act 1980).
s.23	—	Unnecessary (amendment of the Freedom of Information Act 1997).
s.24	—	Unnecessary (amendment of the Pensions Act 1990).
Sch.	—	Unnecessary (amendment of the Pensions Act 1990).

SOCIAL WELFARE ACT 2003

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions).
s.2(1)	—	Unnecessary (rates).
s.2(2)	—	Unnecessary (commencement provision).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	s.229	Substitution of s.198 SW(C)A 1993 (s.198 amended by s. 4 SWA 2004).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Amendment of s.10(1)(c) SW(C)A 1993 by substituting “€42,160” for “€40,420” (s.10(1) amended by s.5(1) SWA 2004).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	—	Amendment of s.24B(1)(b) (s.24B(1) amended by s.6(1) SWA 2004) SW(C)A 1993 by substituting “€42,160” for “€40,420”.
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	s.137(1)	Amendment of s.116A(1) SW(C)A 1993 by substituting “€2,700” for “€2,500”.
s.7(2)	—	Unnecessary (commencement provision).

Provision of earlier Act	Provision of Bill	Remarks
s.8(1)	s.40(3), s.62(5), —	Amendment of ss.31(3)(c), 42(4)(c) and 42(5) (s.42(5) amended by s.12 SW&PA 2005) SW(C)A 1993 by substituting “26” for “13”.
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)(a)	s.41(1)	Amendment of s.32(1)(a) SW(C)A 1993 by substituting “52” for “39”.
s.9(1)(b)	s.41(3)	Insertion of s.32(2A) in SW(C)A 1993.
s.9(2)(a)	s.53(1)	Amendment of s.41B(1)(a)(ii)(A) SW(C)A 1993 by substituting “52” for “39”.
s.9(2)(b)	s.53(2)	Insertion of s.41B(1A) in SW(C)A 1993.
s.9(3)(a)	s.64(1)	Amendment of s.43(1)(a) SW(C)A 1993 by substituting “52” for “39”.
s.9(3)(b)	s.64(3)	Insertion of s.43(2A) in SW(C)A 1993.
s.9(4)	—	Unnecessary (commencement date).
s.10(1)(a)	s.43(3), (4)	Substitution of s.34(3) SW(C)A 1993 and insertion of s.34(3A) in SW(C)A 1993.
s.10(1)(b)	s.56(3), (4)	Substitution of s.41E(3) SW(C)A 1993 and insertion of s.41E(3A) in SW(C)A 1993.
s.10(1)(c)	s.66(3), (4)	Substitution of s.45(3) SW(C)A 1993 and insertion of s.45(3A) in SW(C)A 1993.
s.10(1)(d)	s.76(3), (4), (5)	Substitution of s.55(3) and 55(4) SW(C)A 1993 and insertion of s.55(5) in SW(C)A 1993.
s.10(2)(a)	—	Unnecessary (saver provision).
s.10(2)(b)	—	Unnecessary (saver provision).
s.10(3)	—	Unnecessary (commencement provision).
s.11(1)(a)	s.67(1)	Amendment of s.46(1) SW(C)A 1993 by inserting “or subsection (3A)” after “subsection (3)”.
s.11(1)(b)	s.67(3), (4)	Substitution of s.46(3) SW(C)A 1993 and insertion of s.46(3A) SW(C)A 1993.
s.11(1)(c)	s.67(5)	Amendment of s.46(4) SW(C)A 1993 by inserting “312 days or” after “unemployment benefit for,”.
s.11(1)(d)	s.67(5)(b)	Amendment of s.46(4)(b) SW(C)A 1993 by substituting “subsections (1), (3) and (3A) as the case may be,” for “subsections (1) and (3)”.
s.11(2)	—	Unnecessary (saver provision).
s.11(3)	—	Unnecessary (commencement provision).
s.12(1)(a)	s.198(4)	Amendment of s.179(4)(a)(i) SW(C)A 1993 by deleting “or”.
s.12(1)(b)	s.198(4)	Amendment of s.179(4)(a)(ii)(IV) SW(C)A 1993 by substituting “1935, or” for “1935.”.
s.12(1)(c)	s.198(4)	Insertion of s.179(4)(a)(iii) in SW(C)A 1993.
s.12(1)(d)	s.198(5), (6)	Insertion of ss.179(5) and 179(6) SW(C)A 1993.
s.12(2)(a)	—	Unnecessary (saver provision).
s.12(2)(b)	—	Unnecessary (saver provision).
s.12(3)	—	Unnecessary (definition of “spouse”).
s.12(4)	—	Unnecessary (commencement provision).
s.13(a)	s.13(2)	Amendment of s.10(1)(e) SW(C)A 1993 by the substitution of the definition of “notional payment”.
s.13(b)	—	Amendment of s.10(1)(e) SW(C)A 1993 by the deletion of definition of “specified provision”.
s.14	—	Unnecessary (amendment of Health Contributions Act 1979).
s.15	—	Unnecessary (amendment of National Training Fund Act 2000).
s.16	—	Unnecessary (short title etc.).
Sch. A	—	Unnecessary (rates).
Sch. B	—	Unnecessary (rates).

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2004

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2	—	Unnecessary (definitions).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	—	Amendment of ss.82F(1) and 168A(2) SW(C)A 1993 by substituting “€1,670” for “€1,470” and “€835” for “€735” (ss.82F and 168A repealed by s.7(1)(b) SW&PA 2005).
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	—	Substitution of s.210 SW(C)A 1993 (s.210(1) amended by s. 26 and Sch. 4 SW&PA 2005).
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)(a)	s.81(6)	Insertion of s.60(5A) SW(C)A 1993.
s.6(1)(b)	—	Amendment of column 7 Reference 2(a) Part I 2 nd Sch. SW(C)A 1993 by the insertion of “€2.00” (2 nd Sch. substituted by s.2 and Sch. A SWA 2004).
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	—	Amendment of s.121(3) (s.121 amended by s.25 and Sch. 3 SW&PA 2005) SW(C)A 1993 by substituting “€40.00” for “€31.80”.
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)(a)	s.47(5)	Amendment of s.37(5)(b)(i) SW(C)A 1993 by substituting “2 weeks” for “4 weeks”.
s.8(1)(b)	s.47(5)	Amendment of s.37(5)(c)(ii)(A) SW(C)A 1993 by substituting “sixteenth week” for “fourteenth week” in each place where it occurs.
s.8(1)(c)	s.47(5)	Amendment of s.37(5)(c)(ii)(B) SW(C)A 1993 by substituting “sixteenth week” for “fourteenth week” and “twenty-fourth week” for “twenty-second week” in each place where it occurs.
s.8(1)(d)	s.47(6)	Insertion of s.37(5A) in SW(C)A 1993.
s.8(2)	—	Unnecessary (commencement provision).
s.8(3)	—	Unnecessary (commencement provision).
s.8(4)	—	Unnecessary (commencement provision.)
s.9(1)	s.58(4)	Amendment of s.41G(4) SW(C)A 1993 by substituting “16” for “14” in each place where it occurs.
s.9(2)	—	Unnecessary (commencement provision).
s.9(3)	—	Unnecessary (commencement provision).
s.9(4)	—	Unnecessary (commencement provision).
s.10	—	Stand alone (amendment of s.10 of the SW(MP)A 2002 consequential on alignment of income tax year with calendar year).
s.11(a)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by deleting in para (u) “or”.
s.11(b)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” by the insertion of paras (w) to (z). (s.223(1) amended by s.15 SW&PA 2005).
s.12(a)(i)	s.250(3)	Amendment of s.212(3) SW(C)A 1993 by inserting “or section 121(1)(a) of the Pensions Act 1990” after “social welfare inspector shall, for the purposes of this Act”.
s.12(a)(ii)	s.250(3)	Amendment of s.212(3)(b) SW(C)A 1993 by inserting “and while making any examination or enquiry to ascertain whether the provisions of Chapter 2 of Part II are being complied with shall also have power to examine or enquire as to whether section 121(1)(a) of the Pensions Act 1990 is being complied with and to report, if necessary, to the Pensions Board” after “are being complied with”.
s.12(b)	s.250(4)	Amendment of s.212(4) SW(C)A 1993 by inserting “or whether section 121(1)(a) of the Pensions Act 1990 is being complied with” after “was payable to or in respect of any person”.

Provision of earlier Act	Provision of Bill	Remarks
s.13(1)(a)	—	Amendment of s.2(1) SW(C)A 1993 by the deletion of the definition of “emoluments”.
s.13(1)(b)	s.2(1)	Amendment of s.2(1) SW(C)A 1993 by the substitution of the definition of “reckonable earnings”.
s.13(2)	—	Unnecessary (commencement provision).
s.13(3)	—	Unnecessary (commencement provision).
s.14	s.13(10), (11)	Insertion of ss.10(11) and 10(12) SW(C)A 1993.
s.15	s.21(3), (4)	Insertion of ss.18(3) and 18(4) in SW(C)A 1993.
s.16(1)	s.17(5)	Amendment of s.14(5) SW(C)A 1993 by substituting “earnings” for “emoluments”.
s.16(2)	—	Unnecessary (commencement provision).
s.16(3)	—	Unnecessary (commencement provision).
s.17 and Sch. 1	s.141(9), s.154(a), — s.154(c), s.163(3), s.168(5), s.173(6), s.180, s.192 s.210(9) s.220(1), 220(3), s.246	Insertion of s.120(8) SW(C)A 1993. Amendment of s.134(a) SW(C)A 1993 by deleting “or”. Amendment of s.134(b) SW(C)A 1993 by substituting “with section 136; and” for “with section 136.” (s.134(b) amended by s.25 and Sch. 3 SW& PA 2005). Insertion of s.134(c) SW(C)A 1993. Insertion of s.143(3) SW(C)A 1993. Insertion of s.148(5) SW(C)A 1993. Insertion of s.158(6) SW(C)A 1993. Substitution of s.164 SW(C)A 1993. Insertion of s.173A SW(C)A 1993. Insertion of s.191B(5) SW(C)A 1993. Amendment of s.193(1) SW(C)A 1993 by substituting “Subject to subsection (3), a person” for “A person” and insertion of s.193(3) SW(C)A 1993. Insertion of s.208A SW(C)A 1993.
s.18	s.3(12)	Amendment of s.3(12) SW(C)A 1993 by substituting “245A, 245B” for “245A”.
s.19	s.298	Insertion of s.245B in SW(C)A 1993.
s.20	—	Unnecessary (amendment of Health Contribution Act 1979).
s.21	—	Unnecessary (amendment of National Training Fund Act 2000).
s.22	—	Unnecessary (amendment of Pensions Act 1990).
s.23 and Sch. 2	—	Unnecessary (amendment of Pensions Act 1990).
Sch. 1	See s.17 of this Act	
Sch. 2	—	Unnecessary (amendments to Pensions Act 1990).

SOCIAL WELFARE ACT 2004

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (definitions).
s.2(1)	—	Unnecessary (rates).
s.2(2)	—	Unnecessary (commencement provision).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	s.228	Substitution of s.198 SW(C)A 1993.
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)	s.13(2)(d)	Amendment of subsection 10(1)(c) SW(C)A 1993 by the substitution of “€44,180” for “€42,160”.
s.5(2)	—	Unnecessary (commencement provision).
s.6(1)	s.29(1)(b)	Amendment of s.24B(1)(b) SW(C)A 1993 by the substitution of “€44,180” for “€42,160”.
s.6(2)	—	Unnecessary (commencement provision).
s.7(1)	s.49(1)(a), s.60(1)(a)	Amendment of s.39(1)(a) and s.41(1)(a) SW(C)A 1993 by substituting “75 per cent” for “70 per cent”.
s.7(2)	—	Unnecessary (commencement provision).
s.8(1)	—	Unnecessary (amendment of Health Contributions Act 1979).
s.8(2)	—	Unnecessary (commencement provision).
s.9	—	Unnecessary (short title etc.).
Sch. A	Sch. 2	Unnecessary (rates).
Sch. B	Sch. 4	Unnecessary (rates).

SOCIAL WELFARE AND PENSIONS ACT 2005

Provision of earlier Act	Provision of Bill	Remarks
s.1	—	Unnecessary (short title etc.).
s.2(1)	—	Unnecessary (definitions).
s.3(1)	—	Unnecessary (rates).
s.3(2)	—	Unnecessary (commencement provision).
s.4(1)	s.41(11), (12)	Insertion of s.32(10) and (11) in SW(C)A 1993
s.4(2)	—	Unnecessary (commencement provision).
s.5(1)(a)	—	Deletion of s.58(1)(a) SW(C)A 1993.
s.5(1)(b)	s.79	Amendment of s.58(2) SW(C)A 1993 by the substitution of “An increase of benefit referred to in subsection (1) is an increase” for “The increases of benefit referred to in subsection (1) are increases”.
s.5(2)	—	Unnecessary (commencement provision).
s.6(a)	s.99(1)	Amendment of s.82A SW(C)A 1993 by the insertion of the definition of “relevant period”.
s.6(2)(b)(i)	s.100(1)	Substitution of para 82B(1)(a) SW(C)A 1993.
s.6(2)(b)(ii)	s.100(2)	Substitution of s. 82B(2) SW(C)A 1993.
s.6(2)(b)(iii)	s.100(5), (6)	Substitution of s. 82B(5) and (6) SW(C)A 1993.
s.7(1)(a)	ss.224-226	Insertion of Part IVA (ss.196A, 196B and 196C) in SW(C)A 1993.
s.7(1)(b)	—	Repeal of ss.82F and 168A.
s.7(1)(c)	s.250(1), s.250(7), s.320(b), s.334(1), Reference 1 Table 2 Sch. 3	Amendment of ss.212(1), 212(8), 265(b), 277(1) and Reference 1 in Table 2 to the Third Schedule SW(C)A 1993 by substituting “IV, IVA,” for “IV,” in each place where it occurs.
s.7(1)(d)	s.300(2)	Insertion of s.247(2)(ca) in SW(C) A 1993.
s.7(2)(a)	—	Substitution of s.82F(1) of SW(C)A 1993.
s.7(2)(b)	—	Substitution of s.168A(2) of SW(C)A 1993.
s.8(1)(a)	s.210(3)	Amendment of s.191B(3) of SW(C)A 1993 by substituting “subsections (3A), (3B) and (3C)” for “subsections (3A) and (3B)”.
s.8(1)(b)	s.210(6), (7)	Insertion of s.191B(3C) and (3D) in SW(C)A 1993.
s.8(2)	—	Unnecessary (commencement provision).
s.9(1)(a)	—	Substitution of Rule 1(1)(b) Part I 3 rd Sch. SW(C)A 1993.
s.9(1)(b)	—	Substitution of Rule 1(1)(b) Part II 3 rd Sch. SW(C)A 1993.
s.9(1)(c)	—	Substitution of Rule 1(2)(b) Part IV 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch.2 SW&PA 2005.)
s.9(2)	—	Unnecessary (commencement provision).
s.10(a)	s.77	Amendment of s.56(1) SW(C)A 1993 by substituting “, by the amount set out in column (3) of Part IV of the Second Schedule where the beneficiary is living alone and by the amount set out in column (4) of Part IV of the Second Schedule where the beneficiary is ordinarily resident on an island” for “and by the amount set out in column (3) of Part IV of the Second Schedule where the beneficiary is living alone”.
s.10(b)	s.239	Insertion of Part VB (s.203F) SW(C)A 1993.
s.10(c)	s.250(1), (7), s.320(b), s.334(1)	Amendment of ss.212(1), 212(8), 265(b) and 277(1) SW(C)A 1993 by substituting “VA, VB” for “VA,” in each place where it occurs.
s.10(d)	—	Amendment of Rules 1(2)(b) Part I 3 rd Sch., 1(4)(b) Part II 3 rd Sch. and 1(3)(a) Part IV 3 rd Sch. SW(C)A 1993 by substituting “,VA or VB,” for “or VA” in each place where it occurs (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.10(e)	s.300(2)	Insertion of s.247(2)(ea) in SW(C)A 1993.
s.11(a)(i)(I)	s.41(1)	Amendment of s.32(1)(b)(i) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(a)(i)(II)	s.41(2)	Amendment of s.32(1)(b)(ii) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.

Provision of earlier Act	Provision of Bill	Remarks
s.11(a)(ii)	s.41(4)	Amendment of s.32(3) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(b)(i)(I)	s.48(a)	Amendment of s.38(a)(i)(B)(I) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(b)(i)(II)	s.48(a)	Amendment of s.38(a)(i)(B)(II) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.
s.11(b)(ii)	s.48(b)	Amendment of s.38(b)(i) SW(C)A 1993 by substituting “in the second last complete contribution year or in the third last complete contribution year” for “in the last complete contribution year or in the second last complete contribution year”.
s.11(c)(i)(I)	s.53(1)(a)	Amendment of s.41B(1)(a)(ii)(B)(I) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(c)(i)(II)	s.53(1)(a)	Amendment of s.41B(1)(a)(ii)(B)(II) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.
s.11(d)(i)(I)	s.59(1)(a)	Amendment of s.41H(1)(a)(i)(B)(I) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(d)(i)(II)	s.59(1)(a)	Amendment of s.41H(1)(a)(i)(B)(II) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.
s.11(d)(ii)	s.59(1)(b)	Amendment of s.41H(1)(b)(i) SW(C)A 1993 by substituting “in the second last complete contribution year or in the third last complete contribution year” for “in the last complete contribution year or in the second last complete contribution year”.
s.11(e)(i)	s.64(1)(b)	Amendment of s.43(1)(b)(i) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(e)(ii)	s.101(1)(a)	Amendment of s.43(1)(b)(i) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.
s.11(f)(i)	s.101(1)(c)	Amendment of s.82C(1)(a) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(f)(ii)	s.135(1)(c)	Amendment of s.82C(1)(c) SW(C)A 1993 by substituting “of the second last and third last complete contribution years” for “of the last two complete contribution years”.
s.11(g)(i)	s.135(1)(b)	Amendment of s.115(1)(b)(i) SW(C)A 1993 by substituting “second last complete contribution year” for “last complete contribution year”.
s.11(g)(ii)	s.135(1)(b)	Amendment of s.115(1)(b)(ii) SW(C)A 1993 by substituting “the 3 or 5 complete contribution years immediately before the last complete contribution year” for “the last 3 or 5 complete contribution years”.
s.12(a)	s.62(8)(b)	Insertion of s.42(5)(aa) in SW(C)A 1993.
s.12(b)	s.141(6)(b)	Insertion of s.120(5)(aa) in SW(C)A 1993.
s.13(a)	s.68(4)	Insertion of s.47(3A) in SW(C)A 1993.
s.13(b)	s.147(1)	Substitution of s.125(1) SW(C)A 1993.
s.13(c)	s.218(1)	Insertion of s.191Q(1)(aa) in SW(C)A 1993.
s.14(a)	s.105(a)	Amendment of s.82H(a) by inserting “in any week” before “in respect of the full-time care”.
s.14(b)	s.182(a)	Amendment of s.166(a) by inserting “in any week” before “in respect of the full-time care”.
s.15(a)	—	Amendment of s.223(1) SW(C)A 1993 in the definition of “specified body” in para (y) by deleting “or”.

Provision of earlier Act	Provision of Bill	Remarks
s.15(b)	—	Substitution of s.223(1)(z) SW(C)A 1993 in the definition of “specified body” and insertion of s.223(1)(za) SW(C)A 1993.
s.16(a)	s.300(6)	Insertion of s.247(4A) in SW(C)A 1993.
s.16(b)	s.300(8)	Insertion of s.247(6) in SW(C)A 1993.
s.17	s.272(3)	Substitution of s.224(3) SW(C)A 1993.
s.18	s.2(1)	Substitution in s.2(1) SW(C)A 1993 of the definition of “orphan”.
s.19(a)(i)	s.133(2)	Insertion of s.109(1A) in SW(C)A 1993.
s.19(a)(ii)	s.133(3)	Substitution of s.109(2) SW(C)A 1993.
s.19(b)(i)	s.171(2)	Insertion of s.151(1A) SW(C)A 1993.
s.19(b)(ii)	s.171(3)	Substitution of s.151(2) SW(C)A 1993.
s.20(a)	—	Amendment of Rule 1(1)(p)(i) Part III 3 rd Sch. SW(C)A 1993 by substituting “such employment as may be prescribed” for “employment”.
s.20(b)	—	Deletion of Rules 1(1)(q), (r) and (s) Part III 3 rd Sch. SW(C)A 1993. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.21(a)	s.196(1)	Amendment of s.177(1) SW(C)A 1993 by substituting “Subject to section 281(6), the amount of supplementary welfare allowance” for “The amount of supplementary welfare allowance”.
s.21(b)	s.341(6)	Substitution of s.281(6) SW(C)A 1993.
s.21(c)(i)	s.342	Amendment of s.282 SW(C)A 1993 by deleting “(other than supplementary welfare allowance determined by a health board)”.
s.21(c)(ii)	s.342	Amendment of s.282 by substituting “subject to the conditions and in the circumstances that shall be prescribed” for “in accordance with such code of practice as shall be prescribed”.
s.22	s.108(2)	Amendment of s.83(2) SW(C)A 1993 in the definition of “homemaker” by substituting para (c)(ii) and inserting para (c)(iii).
s.23 and Sch. 1	s.2(1)	Amendment of s.2(1) SW(C)A 1993 by the insertion of the definition of “Executive”.
	s.86(7)	Amendment of s.65(7) SW(C)A 1993 by substituting “due to the Executive, payment may be made to the Executive” for “due to a health board, payment may be made to that board”.
	s.194(1)	Amendment of s.175(1) SW(C)A 1993 by substituting “the Executive shall, in respect of its functional areas” for “each health board shall, in respect of its functional areas”.
	s.194(2)	Amendment of s.175(1A) SW(C)A 1993 by substituting “may apply to the whole State or to a functional area of the Executive or to a part of a functional area of the Executive” for “may apply to the whole State or to a specified health board or to a part of the functional area of a health board”.
	s.193(3)	Amendment of s.175(2) SW(C)A 1993 by substituting “the Executive shall grant to every person in its functional areas” for “every health board shall grant to every person in its functional area”.
	—	Deletion of s.175(3) SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
	s.195, s.199(2), s.200(1), s.200(3), s.201, s.202(2), s.203(a), s.204(a), s.205(a), s.206, s.208(2), —, s.209(1), s.261(3), —, s.272(1)(b), s.334(2)(a), s.335(b), s.335(c), s.336, s.337(b), s.338(b), s.341(5), s.342, s.353(1), s.359(1),—, —, —, —, —, —, —, —, —, —, —, —, —	Amendment of ss.176, 179A(2), 180(1), 180(3), 181, 182(2), 183(a), 184(a), 184A(a), 185, 189(2), 191(3) (Unnecessary — Spent Provision), 191A(1), 222(3), the definition of “specified body” in 223(1) (s.223(1) amended by s.26 and Sch.4 SW&PA 2005), 224(1)(b), 277(2)(a), 278(b), 278(c), 279, 279A(b), 279B(b), 281(5), 282, 293(1), 299(1), Rules 1(2)(g), (k), (kk) and (q) Part I 3 rd Sch., Rules 1(4)(f)(ii), (iii), (l) and (p) Part II 3 rd Sch., Rules 1(1)(b), (bb), (g) and (l) Part III 3 rd Sch., and Rules 1(3)(f), (j), (jj) and (p) Part IV 3 rd Sch. (3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005) of the SW(C)A 1993 by substituting “the Executive” for “a health board” in each place where it occurs.
	s.199(3), s.200(1), s.200(3), s.201, s.202(1), s.202(2), s.204(c), s.205, s.208(1), s.208(2), —, —, s.311(3), s.335(c), s.338, s.341(6), s.341(9), s.344(1), s.359(1)	Amendment of ss.179A(3), 180(1), 180(2), 181, 182(1), 182(2), 184(c), 184A, 189(1), 189(2), 190(2)(b) (Unnecessary — Spent Provision), 191(3) (Unnecessary — Spent Provision), 257A, 278(c), 279(iii), 279A(c), 279B(c), 281(5), 281(8), the definition of “competent authority” in 284(1) and 299(1) SW(C)A 1993 by substituting “the Executive” for “the health board” in each place where it occurs.
	s.204(c), s.205(c)	Amendment of ss.184(c) and 184A(c) SW(C)A 1993 by substituting “the Executive” for “such health board” in each place where it occurs.
	s.204(c)	Amendment of s.184(c) by substituting “the Executive or deciding officer has certified” for “the health board has certified”.
	s.199(3), s.199(4), s.200(1), s.208(2), s.359(1)	Amendment of ss.179A(3), 179A(4), 180(1), 189(2) and 299(1) SW(C)A 1993 by substituting “the Executive” for “the board” in each place where it occurs.
	s.300(2), s.323(1), s.324, s.325, s.329, s.330(c), s.334(3)	Amendment of ss.248(1A), 267(1), 268, 269, 273, 273A(c) and 277(3) SW(C)A 1993 by substituting “employee of the Executive” for “officer of a health board” in each place where it occurs.
	s.311(3), s.323(1), s.325(a), s.325(b), s.325(c), s.335, s.342	Amendment of ss.257(3), 267(1), 269(a), 269(b), 269(c), 278 and 282 of the SW(C)A 1993 by substituting “employee of the Executive” for “officer of the health board” in each place where it occurs.

Provision of earlier Act	Provision of Bill	Remarks
	s.206(1)	Amendment of s.185(1)(a) SW(C)A 1993 by substituting “within any of its functional areas” for “within the functional area of the health board”.
	s.206(1)	Amendment of s.185(1)(b) SW(C)A 1993 by substituting “within any of its functional areas” for “within its functional area” and by substituting “within any of those areas” for “within that area”.
	s.206(2)	Substitution of s.185(2) SW(C)A 1993.
	s.206(3)	Amendment of s.185(3) SW(C)A 1993 by substituting “into any of its functional areas” for “into its functional area”.
	s.207	Substitution of s.187(8) SW(C)A 1993.
	s.208(3)	Amendment of s.189(3) SW(C)A 1993 by substituting “as if the name of the Executive were substituted therein” for “as if the name of the health board in whose functional area the functional area of the public assistance authority is included were substituted therein” and by substituting “by or against the Executive” for “by or against the health board”.
	—	Amendment of s.191(2) SW(C)A 1993 by substituting “the Executive” for “the health board in whose functional area the functional area of the public assistance authority was included immediately before the 1 st day of July, 1977” (Unnecessary — Spent Provision).
	s.272(1)(b)	Amendment of s.224(1)(b) SW(C)A 1993 by substituting “any of its functional areas” for “its functional area”.
	s.322	Amendment of s.266 SW(C)A 1993 by substituting “the chief executive officer of the Executive” for “the chief executive officer (within the meaning of section 13 of the Health Act, 1970) of the health board”.
	s.324	Substitution of s.268(1) SW(C)A 1993.
	s.353(1)(b)	Amendment of s.293(1)(b) by substituting “in a case where the liable relative is in the service of such an authority or committee or the Executive” for “in a case where the liable relative is in the service of such an authority, board or committee”.
s.24 and Sch. 2 s.25 and Sch.3	Sch. 3 s.4(1)	Substitution of 3 rd Sch. SW(C)A 1993. Amendment of s.4(4)(a) SW(C)A 1993 by substituting “Rule 1(2)(b)(iv)(I), (6) and (7) of Part 2 and Reference 14 in Table 2 to the Third Schedule” for “Rule 1(2)(l), 1(2)(t), 1(6), 1(6A) or Part I”, by substituting “Rule 2(3) of Part 3” for “Rule 1(4)(u) and 3(3) of Part II” and by substituting “Reference 19 in Table 2 to the Third Schedule and Rule 2 of Part 4” for “Rule 1(1)(o) and 2 of Part III”.
	s.4(5)	Amendment of s.4(5) SW(C)A 1993 by substituting “Rule 4(a) of Part 2” for “Rule 1(1A) of Part I”, by substituting “Rule 7 of Part 3” for “Rule 1(3A) of Part II”, by substituting “Rule 2(a) of Part 4” for “Rule 1(2A) of Part III” and by substituting “Rule 4(a) of Part 2” for “Rule 1(2A) of Part IV”.
	s.140(1)	Amendment of s.119(1) SW(C)A 1993 by substituting “Rule 1(1), (5), (6) or (7) of Part 2” for “Rule 1(1), 1(6), 1(6A) or 1(7) of Part I”.
	s.140(2)	Amendment of s.119(2) SW(C)A 1993 by substituting “Rules contained in Part 2” for “Rules contained in Part I”.
	s.142(3)	Amendment of s.121(3) SW(C)A 1993 by substituting “Rule 1(10) of Part 2” for “Rule 1(5) of Part I”.
	s.142(4)(b)	Amendment of s.121(4)(b) SW(C)A 1993 by substituting “Rule 1(10) of Part 2” for “Rule 1(5) of Part I”.

Provision of earlier Act	Provision of Bill	Remarks
	s.149(4)	Amendment of s.127(3) SW(C)A 1993 by substituting “Rule 1(1) or (7), as the case may be, of Part 2” for “Rule 1(1) or (6A) as the case may be, of Part I” and by substituting “Rules contained in Part 2” for “Rules contained in Part I”.
	s.152	Amendment of s.132 SW(C)A 1993 by substituting “Rule 1(1) of Part 3” for “Rule 1(1) of Part II”.
	s.154(b)	Amendment of s.134(b) by substituting “Rules contained in Part 3” for “Rules contained in Part II”.
	s.162	Amendment of s.142 SW(C)A 1993 by substituting “Rule 1(1) of Part 3” for “Rule 1(1) of Part II” and by substituting “Rules contained in Part 3” for “Rules contained in Part II”.
	s.172	Amendment of s.157 SW(C)A 1993 by substituting “Rule 1(1) and (4) of Part 3” for “Rule 1(1) and 1(7) of Part II” and by substituting “Rules contained in Part 3” for “Rules contained in Part II”.
	s.179(1)	Amendment of s.163(1) SW(C)A 1993 by substituting “Rule 1(1) of Part 3” for “Rule 1(1) of Part II”.
	s.179(3)	Amendment of s.163(2) SW(C)A 1993 by substituting “Rules contained in Part 3” for “Rules contained in Part II”.
	s.186	Amendment of s.169 SW(C)A 1993 by substituting “Rules contained in Part 3” for “Rules contained in Part II”.
	s.196	Amendment of s.177(1)(b) SW(C)A 1993 by substituting “Rules contained in Part 4” for “Rules contained in Part III”.
	s.202	Amendment of s.182(1) SW(C)A 1993 by substituting “Part 4” for “Part III”.
	s.209(1)	Amendment of s.191A(1) SW(C)A 1993 by substituting “Rule 1(1) of Part 2” for “Rule 1(1) of Part I”.
	s.209(2)	Amendment of s.191A(2) SW(C)A 1993 by substituting “Rules contained in Part 2” for “Rules contained in Part I”.
	s.213	Amendment of s.191L SW(C)A 1993 by substituting “Rule 1(1) of Part 2” for “Rule 1(2) of Part IV” and by substituting “Rules contained in Part 2” for “Rules contained in Part IV”.
s.26 and Sch. 4	s.2(1)	Amendment of s.2(1) SW(C)A 1993 in the definition of “reckonable emoluments” by substituting “Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)” for “Regulations 59 and 60 (inserted by the Income Tax (Employments) Regulations, 1972 (S.I. No. 260 of 1972)) of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960)”.
	s.2(1)	Amendment of s.2(1) SW(C)A 1993 by the substitution of the definition of “social welfare inspector”.
	s.4(6)	Amendment of s.4(6) SW(C)A 1993 by substituting “not being regulations of which a draft is required” for “not being regulations or rules of which a draft is required”.
	s.14(1)	Amendment of s.11(1)(aa) SW(C)A 1993 by substituting “eircom plc” for “Bord Telecom Eireann”.
	—	Deletion of s.11(1)(c) SW(C)A 1993.
	s.14(1)(e), (f), (g), (h)	Substitution of s.11(1)(d), (e), (f) and (g) of the SW(C)A 1993.
	s.19(1)	Substitution of s.16(1) SW(C)A 1993.
	s.19	Amendment of s.16 SW(C)A 1993 by substituting “section 81 of the Act of 1988” for “section 4 of the Act of 1889” in each place where it occurs and by substituting “Act of 1988” for “Act of 1889” in each place where it occurs.
	s.38	Substitution of s.29C(2) SW(C)A 1993.

Provision of earlier Act	Provision of Bill	Remarks
	—	Deletion of s.30(1)(aa) and (e) of the SW(C)A 1993.
	s.41(2)	Amendment of s.32(2) SW(C)A 1993 by substituting “52” for “39”.
	—	Repeal of ss.41A to 41G inserted by Regulation 4 of the European Communities (Social Welfare) Regulations 1994 (S.I. No. 312 of 1994).
	s.64	Amendment of s.43 SW(C)A 1993 by substituting “52” for “39”.
	s.85(1)	Amendment of s.64(1) SW(C)A 1993 by substituting “qualified child or qualified adult” for “child or qualified adult” in each place where it occurs.
	s.85(3)	Amendment of s.64(3) SW(C)A 1993 by substituting “qualified child or qualified adult” for “child or qualified adult” in each place where it occurs.
	s.86	Amendment of s.65 SW(C)A 1993 by substituting “Mental Health Acts 1945 to 2001” for “Mental Treatment Acts 1945 to 1966”.
	s.102	Amendment of s.82D(1)(b) SW(C)A 1993 by substituting “column (2)” for “column (1)”.
	s.141(9)	Amendment of s.120(8) SW(C)A 1993 by substituting “unemployment assistance under this section” for “an allowance under this section”.
	s.148(2)	Amendment of s.126(2)(e) SW(C)A 1993 in the definition of “institution of education” by substituting “Qualifications (Education and Training) Act 1999” for “National Council for Education Awards Act 1979”.
	s.160(2)	Substitution of s.139(2) SW(C)A 1993.
	—	Amendment of s.140(1) SW(C)A 1993 by inserting “or in an approved centre within the meaning of the Mental Health Act 2001” after “Mental Treatment Act 1945”.
	—	Amendment of s.140(2) SW(C)A 1993 by substituting “Clinical Director” for “Resident Physician and Governor” (s.140 repealed by s.6 Health (Amendment) Act 2005).
	s.179(1)	Amendment of s.163(1) SW(C)A 1993 in the definition of “relevant person” by deleting “handicapped”.
	s.188	Amendment of s.170A SW(C)A 1993 by substituting “qualified child” for “child dependant”.
	s.189	Amendment of s.171 SW(C)A 1993 by substituting “qualified adult or qualified child” for “adult or child dependant”.
	s.190	Amendment of s.172(2) SW(C)A 1993 by substituting “a qualified adult or qualified child” for “his adult or child dependant”.
	s.193	Amendment of s.174(1) SW(C)A 1993 by substituting “a qualified adult or any qualified children” for “his adult or child dependants”.
	s.196(2)(b)	Amendment of s.177(2)(b) SW(C)A 1993 by substituting “qualified child” for “child dependant” in each place where it occurs.
	s.197(1)(b)	Amendment of s.178(1)(b) SW(C)A 1993 by substituting “qualified child” for “child dependant”.
	—	Deletion of s.178(2) SW(C)A 1993.
	—	Repeal of s.186 SW(C)A 1993.
	—	Deletion of s.187(1) to (7) SW(C)A 1993.
	—	Deletion of s.187(9) and (10) SW(C)A 1993.
	—	Repeal of s.188 SW(C)A 1993.
	s.210(1)(b)	Amendment of s.191B(1)(b) SW(C)A 1993 by substituting “substantially restricted” for “substantially handicapped”.
	s.210(8)	Amendment of s.191B(4) SW(C)A 1993 by substituting “substantially restricted” for “substantially handicapped”.

Provision of earlier Act	Provision of Bill	Remarks
	s.227	Amendment of s.197(i) SW(C)A 1993 in the definition of “weekly family income” by substituting “Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)” for “Regulations 59 and 60 (inserted by the Income Tax (Employments) Regulations, 1972 (S.I. No. 260 of 1972)) of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960),”.
	s.241(2)(d)	Amendment of s.205(2)(d) SW(C)A 1993 by deleting “, sickness allowance”.
	s.247(1)	Amendment of s.209(1)(a) SW(C)A 1993 by deleting “pay related benefit,” in each place where it occurs.
	s.247(2)	Amendment of s.209(2)(a) SW(C)A 1993 by deleting “pay related benefit,” in each place where it occurs.
	s.248(1)	Substitution of s.210(1)(b) SW(C)A 1993.
	s.252(5)	Amendment of s.214(5)(b) SW(C)A 1993 by substituting “€13,000” for “£10,000”.
	s.252(6)	Amendment of s.214(6) SW(C)A 1993 by substituting “€1,500” for “£1,000” and by substituting “€13,000” for “£10,000”.
	s.257(a)	Amendment of s.218(1)(a) SW(C)A 1993 by substituting “€1,500” for “£1,000” and by substituting “6 months” for “12 months”.
	s.257(b)	Amendment of s.218(1)(b) SW(C)A 1993 by substituting “€13,000” for “£10,000”.
	s.260(2)	Amendment of s.221(2) SW(C)A 1993 by substituting “€2,000” for “£1,500”.
	Sch. 5	Amendment of s.223(1) SW(C)A 1993 by the substitution of the definition of “specified body”.
	s.286(1)	Amendment of s.237(1) SW(C)A 1993 by substituting “Civil Liability (Amendment) Act 1964” for “Civil Liability Act, 1964” and by deleting “(including any amount payable therewith by way of pay-related benefit)”.
	s.308(3)	Amendment of s.254(3) SW(C)A 1993 by substituting “the Minister may specify” for “he may specify”.
	s.314(3)	Amendment of s.259(3) SW(C)A 1993 by substituting “€1,500” for “£1,000”.
	s.333(11)(e)	Amendment of s.276(11)(e) SW(C)A 1993 by substituting “€150” for “£100”.
	s.337	Amendment of s.279A SW(C)A 1993 by inserting “or Part 2 of the Criminal Justice (Theft and Fraud Offences) Act 2001” after “section 32 of the Larceny Act 1916”.
	s.354(1)	Amendment of s.294(1) SW(C)A 1993 by substituting “competent authority” for “competent attachment of authority”.
	s.356	Amendment of s.296 SW(C)A 1993 by substituting “€1,500” for “£1,000” in each place where it occurs.
	s.359(2)	Amendment of s.299(2) SW(C)A 1993 by substituting “€1,500” for “£1,000” and by substituting “€13,000” for “£10,000”.
	para 3(b) Part 3 Sch. 1	Amendment of para 3(b) Part III 1 st Sch. SW(C)A 1993 by substituting “Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)” for “Regulations 59 and 60 of the Income Tax (Employments) Regulations, 1960 (S.I. No. 28 of 1960) (inserted by the Income Tax (Employments) Regulations, 1972 (S.I. No. 260 of 1972))”.
	—	Deletion of rates of benefit contained at reference 1A (inserted by Regulation 6 of the European Communities (Social Welfare) Regulations 1994 (S.I. 312 of 1994) Part I 2 nd Sch. SW(C)A 1993.
	—	Amendment of Rule 1(2)(s)(i) Part I 3 rd Sch. SW(C)A 1993 by the deletion of “handicapped”.

Provision of earlier Act	Provision of Bill	Remarks
	—	Amendment of Rule 1(1)(d) Part III 3 rd Sch. SW(C)A 1993 by the deletion of “handicapped”.
	—	Amendment of Rule 1(1)(p)(i)(I) Part III 3 rd Sch. SW(C)A 1993 by substituting “Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001)” for “Regulations 59 and 60) (inserted by the Income Tax (Employments) Regulations, 1972 (S.I. No. 260 of 1972)) of the Income Tax (Employments) Regulations, 1960 (S.I. No.28 of 1960”.
	—	(3 rd Sch. substituted by s.24 and Sch. 2 SW&PA 2005).
s.26 and Sch. 5	Sch. 5	Repeal of 7 th and 8 th Schedules to the SW(C)A 1993.
ss.27-39		Insertion of 9 th Sch. (list of specified bodies for the purposes of Personal Public Service Number).
Sch. 1	See s.23 of this Act	Unnecessary (amendments to Pensions Act 1990).
Sch. 2	See s.24 of this Act	
Sch. 3	See s.25 of this Act	
Sch. 4	See s.26 of this Act	
Sch. 5	See s.26 of this Act	