



Number 34 of 2011

**HEALTH INSURANCE (MISCELLANEOUS PROVISIONS)
ACT 2011**

ARRANGEMENT OF SECTIONS

Section

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[No. 34.] *Health Insurance (Miscellaneous Provisions) Act 2011.* [2011.]

ACTS REFERRED TO

Health Insurance Act 1994	1994, No. 16
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Taxes Consolidation Act 1997	1997, No. 39



Number 34 of 2011

**HEALTH INSURANCE (MISCELLANEOUS PROVISIONS)
ACT 2011**

AN ACT TO AMEND THE HEALTH INSURANCE ACT 1994, THE TAXES CONSOLIDATION ACT 1997 AND THE STAMP DUTIES CONSOLIDATION ACT 1999, IN PARTICULAR TO ENSURE THAT, IN THE INTERESTS OF SOCIETAL AND INTERGENERATIONAL SOLIDARITY, THE BURDEN OF THE COSTS OF HEALTH SERVICES BE SHARED BY INSURED PERSONS BY CONTINUING TO PROVIDE FOR A COST SUBSIDY BETWEEN THE YOUNG AND THE OLD; TO CONTINUE TO PROVIDE, HAVING REGARD TO THE PRINCIPAL OBJECTIVE OF THE MINISTER FOR HEALTH AND THE HEALTH INSURANCE AUTHORITY IN PERFORMING THEIR RESPECTIVE FUNCTIONS UNDER THE HEALTH INSURANCE ACT 1994, FOR TAX CREDITS TO ENABLE THE OLD TO HAVE ACCESS TO HEALTH INSURANCE COVER AND TO CONTINUE TO PROVIDE FOR A MEANS WHEREBY ANY OVERCOMPENSATION ARISING FROM SUCH TAX CREDITS MAY BE REPAID; AND TO PROVIDE FOR RELATED MATTERS.

[16th December, 2011]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act “Act of 1994” means the Health Insurance Act 1994. Definition.

2.—Section 6A(1) of the Act of 1994 is amended—

Amendment of section 6A of Act of 1994.

(a) by substituting the following definition for the definition of “age group”:

“ ‘age group’ means age group as prescribed in regulations made under section 7D, and includes any age group, whether or not by reference to any one or more of the following:

(a) being less than a specified age;

- (b) being of a specified age or over such age but under another specified age;
- (c) being of a specified age or over such age;”,
- (b) by substituting “section 7D(1)(b);” for “section 7D(1)(b).”, and
- (c) by inserting the following definition after the definition of “relevant period”:
 - “‘type of cover’ means a specific health insurance contract which provides for the payment of prescribed benefits where either—
 - (a) the particulars relating to the contract are contained in The Register of Health Insurance Contracts, or
 - (b) the particulars relating to the contract were once contained in that Register but, notwithstanding that such particulars are no longer contained in that Register, prescribed benefits are still payable under the contract.”.

Amendment of section 7D of Act of 1994.

3.—Section 7D of the Act of 1994 is amended—

- (a) in subsection (2)—
 - (i) by substituting “subsections (5) and (6)” for “subsection (5)”, and
 - (ii) by substituting the following paragraph for paragraph (b):
 - “(b) the total number of persons insured, or a class thereof, in each age group, the gender profile of each age group, and the type of cover of each age group, in respect of the relevant period,”,
- and
- (b) by inserting the following subsection after subsection (5):
 - “(6) (a) Where the benefits payable under a type of cover to which an information return relates have materially changed, regulations made under this section may require a registered undertaking or former registered undertaking to which subsection (1) applies to make separate information returns in respect of each material level of benefit.
 - (b) Regulations made under this section may require a registered undertaking or former registered undertaking to which subsection (1) applies to make separate information returns in respect of the sum of all types of cover to which an information return relates.”.

4.—Section 7E of the Act of 1994 is amended—

Amendment of section 7E of Act of 1994.

(a) in subsection (1)—

(i) in paragraph (a), by inserting “, together with such other information relevant to those purposes as it considers appropriate,” after “made to it”, and

(ii) in paragraph (b)—

(I) in subparagraph (i), by inserting “and in respect of the other information referred to in paragraph (a)” after “specified period”, and

(II) in subparagraph (iii), by inserting “subject to subsection (1A),” before “the amounts”,

and

(b) by inserting the following subsection after subsection (1):

“(1A) The Minister may, by notice in writing given to the Authority, require the Authority to prepare any report to be furnished to him or her pursuant to paragraph (b) of subsection (1), in so far as the report relates to subparagraph (iii) of that paragraph, on the basis of the age groups specified in the notice in addition to, or as an alternative to, on the basis of the age groups specified in the Table to subsection (4) of section 470B of the Taxes Consolidation Act 1997.”.

5.—Section 470B of the Taxes Consolidation Act 1997 is amended—

Amendment of section 470B of Taxes Consolidation Act 1997.

(a) in subsection (1), in the definition of “relevant year of assessment”—

(i) in paragraph (a), by substituting “, 2011 or 2012” for “or 2011”, and

(ii) in paragraph (b), by substituting “2013, the year of assessment 2013” for “2012, the year of assessment 2012”,

(b) in subsection (2), by substituting “1 January 2013” for “1 January 2012”,

(c) in subsection (4)(a), by substituting “1 January 2013” for “1 January 2012”, and

(d) in subsection (5)(b)—

(i) by substituting “2013” for “2012”, and

(ii) by substituting “2012” for “2011” in both places where it appears.

Amendment of section 125A of Stamp Duties Consolidation Act 1999.

6.—Section 125A of the Stamp Duties Consolidation Act 1999 is amended—

(a) in subsection (1)—

(i) in the definition of “accounting period”, by substituting “, the fourth accounting period or the fifth accounting period” for “or the fourth accounting period”,

(ii) in the definition of “due date”, by substituting the following paragraphs for paragraphs (c) and (d):

“(c) 21 September 2011 in the case of the third accounting period,

(d) 21 September 2012 in the case of the fourth accounting period, and

(e) 21 January 2013 in the case of the fifth accounting period;”,

(iii) by inserting the following definition after the definition of “excluded contract of insurance”:

“ ‘fifth accounting period’ means the period of 5 months commencing on 1 August 2012 and ending 31 December 2012;”,

and

(iv) in the definition of “fourth accounting period”, by substituting “12 months commencing on 1 August 2011 and ending 31 July 2012” for “5 months commencing on 1 August 2011 and ending 31 December 2011”,

and

(b) in subsection (2)—

(i) in paragraph (a), by substituting the following subparagraphs for subparagraphs (iii) and (iv):

“(iii) on 1 January 2011 in the case of the third accounting period,

(iv) on 1 January 2012 in the case of the fourth accounting period, and

(v) on 1 August 2012 in the case of the fifth accounting period;”,

and

(ii) in paragraph (b), by substituting the following subparagraphs for subparagraphs (iii) and (iv):

“(iii) on 1 January 2011 in the case of the third accounting period,

- (iv) on 1 January 2012 in the case of the fourth accounting period, and
- (v) on 1 August 2012 in the case of the fifth accounting period.”.

7.—(1) This Act may be cited as the Health Insurance (Miscellaneous Provisions) Act 2011.

Short title,
collective citation
and construction.

(2) The Health Insurance Acts 1994 to 2009 and *sections 2, 3 and 4* may be cited as the Health Insurance Acts 1994 to 2011 and shall be construed together as one.