



STATUTORY INSTRUMENTS.

S.I. No. 747 of 2022



SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND
INSURABILITY) (AMENDMENT) (NO. 2) (ATTRIBUTION OF SELF-
EMPLOYMENT CONTRIBUTIONS) REGULATIONS 2022

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SOCIAL WELFARE (CONSOLIDATED CONTRIBUTIONS AND INSURABILITY) (AMENDMENT) (NO. 2) (ATTRIBUTION OF SELF-EMPLOYMENT CONTRIBUTIONS) REGULATIONS 2022

I, HEATHER HUMPHREYS, Minister for Social Protection, in exercise of the powers conferred on me by sections 4 (as adapted by the Employment Affairs and Social Protection (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 447 of 2020)) and 38E(4) (inserted by section 8 of the Social Welfare (Covid-19) (Amendment) Act 2020 (No. 12 of 2020)) of the Social Welfare Consolidation Act 2005 (No. 26 of 2005), with the consent of the Minister for Public Expenditure and Reform, hereby make the following Regulations:

Citation and construction

1. (1) These Regulations may be cited as the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Attribution of self-employment contributions) Regulations 2022.

(2) These Regulations and the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2022 shall be construed together as one and may be cited together as the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to 2022.

Attribution of Self-Employment Contributions

2. Article 27 (inserted by article 2 of the Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Attribution of self-employment contributions) Regulations 2021 (S.I. No. 730 of 2021)), is amended, by the substitution of “in each of the 2020 and 2021 contribution years.” for “the 2020 contribution year.”.

The Minister for Public Expenditure and Reform consents to the making of the foregoing Regulations.



GIVEN under my Official Seal,
14 December, 2022.

MICHAEL MCGRATH,
Minister for Public Expenditure and Reform.



GIVEN under my Official Seal,
14 December, 2022.

HEATHER HUMPHREYS,
Minister for Social Protection.

EXPLANATORY NOTE

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

Section 38E(4) (inserted by section 8 of the Social Welfare (Covid-19) (Amendment) Act 2020 (No. 12 of 2020)) of the Social Welfare Consolidation Act 2005 allows the Minister for Social Protection, with the consent of the Minister for Public Expenditure and Reform, to make regulations prescribing the number of self-employment contributions to be attributed to a self-employed contributor who was entitled to and in receipt of the Covid-19 pandemic unemployment payment, or a jobseeker's payment (who would otherwise be entitled to the Covid-19 pandemic unemployment payment).

The Social Welfare (Consolidated Contributions and Insurability) (Amendment) (No. 2) (Attribution of self-employment contributions) Regulations 2021 (S.I. No. 730 of 2021) inserted a new article 27 into the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996. Article 27 provided that a self-employed contributor entitled to and in receipt of the Covid-19 pandemic unemployment payment, or a jobseeker's payment (who would otherwise be entitled to the Covid-19 pandemic unemployment payment), was deemed to have made 52 self-employment contributions in the 2020 contribution year.

These Regulations amend article 27 of the Social Welfare (Consolidated Contributions and Insurability) Regulations 1996 to provide, in respect of the 2021 contribution year (where the same circumstances apply) a self-employed contributor shall be deemed to have made 52 self-employment contributions.

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