Changes to Legislation: as of 13 October 2026, this Act is up to date with all changes known to be in force.



Number 4 *of* 2003

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2003

REVISED

Updated to 1 July 2024

This Revised Act is an administrative consolidation of the *Social Welfare (Miscellaneous Provisions) Act 2003*. It is prepared by the Law Reform Commission in accordance with its function under the *Law Reform Commission Act 1975* (3/1975) to keep the law under review and to undertake revision and consolidation of statute law.

All Acts up to and including the *Employment Permits Act 2024* (17/2024), enacted 25 June 2024, and all statutory instruments up to and including the *Protection of Employment Act 1977 (Notification of Proposed Collective Redundancies) Regulations 2024* (S.I. No. 324 of 2024), made 1 July 2024, were considered in the preparation of this Revised Act.

Disclaimer: While every care has been taken in the preparation of this Revised Act, the Law Reform Commission can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. Please notify any errors, omissions and comments by email to revisedacts@lawreform.ie.

Number 4 *of* 2003

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2003

REVISED

Updated to 1 July 2024

ARRANGEMENT OF SECTIONS

PART 1

SHORT TITLE, CONSTRUCTION, COLLECTIVE CITATION AND COMMENCEMENT

Section

1. Short title, construction, collective citation and commencement.

PART 2

AMENDMENTS TO THE SOCIAL WELFARE ACTS

2. Definitions.
3. Child benefit (new rates). *(Repealed)*
4. Respite care grant — increase. *(Repealed)*
5. Qualified child — extension of entitlement. *(Repealed)*
6. Island allowance — improvements. *(Repealed)*
7. Payments after death — improvements. *(Repealed)*
8. Assessment of means — amendments.
9. Orphan's payments — amendment. *(Repealed)*
10. Personal public service number — extension of provisions. *(Repealed)*
11. Award of child benefit in certain cases. *(Repealed)*
12. Amendments consequential on alignment of income tax year with calendar year.
13. Supplementary welfare allowance — amendment to conditions of entitlement. *(Repealed)*
14. Conditions for grant of supplementary welfare allowance — amendment. *(Repealed)*
15. Grant of supplementary welfare allowance in cases of urgency — amendment. *(Repealed)*
16. Amendments to section 2 of Principal Act. *(Repealed)*
17. Employment contributions — amendment. *(Repealed)*
18. Employment contributions — amendment to payment of contribution and keeping of records. *(Repealed)*

19. Employed contributors and insured persons — agency workers. *(Repealed)*

PART 3

MISCELLANEOUS AMENDMENTS

20. Amendments to Health Contributions Act 1979.
21. Amendments to National Training Fund Act 2000.
22. Amendment of Ombudsman Act 1980.
23. Amendments to Freedom of Information Act 1997.
24. Amendments to Pensions Act 1990.

SCHEDULE

AMENDMENTS TO PENSIONS ACT 1990

ACTS REFERRED TO

Aliens Act 1935	1935, No. 14
Education Act 1998	1998, No. 51
Employment Agency Act 1971	1971, No. 27
Employment Equality Act 1998	1998, No. 21
Freedom of Information Act 1997	1997, No. 13
Health Contributions Act 1979	1979, No. 4
Higher Education Authority Act 1971	1971, No. 22
Insurance Act 1989	1989, No. 3
Maternity Protection Act 1994	1994, No. 34
National Training Fund Act 2000	2000, No. 41
Ombudsman Act 1980	1980, No. 26
Ombudsman for Children Act 2002	2002, No. 22
Payment of Wages Act 1991	1991, No. 25
Pensions Act 1990	1990, No. 25
Pensions (Amendment) Act 2002	2002, No. 18
Pensions Acts 1990 to 2002	
Refugee Act 1996	1996, No. 17
Social Welfare Act 1993	1993, No. 5
Social Welfare Act 1996	1996, No. 7
Social Welfare Act 1997	1997, No. 10
Social Welfare Act 1999	1999, No. 3
Social Welfare Act 2000	2000, No. 4
Social Welfare Act 2001	2001, No. 5
Social Welfare Act 2002	2002, No. 31
Social Welfare (Consolidation) Act 1993	1993, No. 27
Social Welfare (Miscellaneous Provisions) Act 2002	2002, No. 8

Social Welfare (No. 2) Act 1993	1993, No. 32
Taxes Consolidation Act 1997	1997, No. 39

Number 4 *of* 2003

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2003

REVISED

Updated to 1 July 2024

AN ACT TO AMEND AND EXTEND THE SOCIAL WELFARE ACTS, THE HEALTH CONTRIBUTIONS ACT 1979, THE NATIONAL TRAINING FUND ACT 2000, THE OMBUDSMAN ACT 1980, THE FREEDOM OF INFORMATION ACT 1997 AND THE PENSIONS ACT 1990. [28*th March*, 2003]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

Short Title, Construction, Collective Citation and Commencement

Short title, construction, collective citation and commencement.

1.—(1) This Act may be cited as the Social Welfare (Miscellaneous Provisions) Act 2003.

(2) F1**[**...**]**

(3) *Section 24* of this Act and the Pensions Acts 1990 to 2002 may be cited together as the Pensions Acts 1990 to 2003.

(4) *Sections 11, 13, 15, 16, 17, 18, 20, 21, 23* and *24* of this Act shall come into operation 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 fixed for different purposes and different provisions and for the amendments effected by the said *section 24* to the Pensions Act 1990.

Annotations

Amendments:

F1 Deleted (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Editorial Notes:

E1 Power pursuant to subs. (4) exercised (1.01.2004) by *Social Welfare (Miscellaneous Provisions) Act 2003 (Sections 16, 17, 18, 20 and 21) (Commencement Order 2003* (S.I. No. 661 of 2003).

2. The 1st day of January 2004 is appointed as the day on which sections 16 , 17 , 18 , 20 and 21 of the Social Welfare (Miscellaneous Provisions) Act, 2003 (No. 4 of 2003) comes into operation.

E2 Power pursuant to subs. (4) exercised (8.09.2003) by *Social Welfare (Miscellaneous Provisions) Act 2003 (Section 11) (Commencement) Order 2003* (S.I. No. 472 of 2003).

2. The 8th day of September 2003 is appointed as the day on which section 11 of the Social Welfare (Miscellaneous Provisions) Act, 2003 (No. 4 of 2003) comes into operation.

E3 Power pursuant to subs. (4) exercised (27.05.2003) by *Social Welfare (Miscellaneous Provisions) Act 2003 (Sections 13 and 15) (Commencement) Order 2003* (S.I. No. 210 of 2003).

2. - (1) Sections 13 and 15 of the Social Welfare (Miscellaneous Provisions) Act, 2003 (No. 4 of 2003), come into operation on 27 May, 2003.

E4 Power pursuant to section exercised (3.04.2003) by *Social Welfare (Miscellaneous Provisions) Act 2003 (Section 24) (Commencement) Order 2003* (S.I. No. 129 of 2003).

2. Section 24 of the Social Welfare (Miscellaneous Provisions) Act 2003 shall come into operation on 3 April, 2003.

E5 Previous affecting provision: power pursuant to subs. (4) exercised (2.09.2003) by *Social Welfare (Miscellaneous Provisions) Act 2003 (Section 23) (Commencement) Order 2003* (S.I. No. 399 of 2003); revoked (1.01.2018) by *Financial Services and Pensions Ombudsman Act 2017* (22/2017), s. 5(2) and sch. 1 part 2 item 4, S.I. No. 524 of 2017.

PART 2

Amendments to the Social Welfare Acts

Definitions.

2.—In this Act—

F2**[**...**]**

F2**[**...**]**

F2**[**...**]**

F2**[**...**]**

F2**[**...**]**

"Principal Act" means the Social Welfare (Consolidation) Act 1993.

Annotations

Amendments:

F2 Deleted (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Child benefit (new rates).

3.—F3**[**...**]**

Annotations

Amendments:

F3 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Respite care grant — increase.

4.—F4**[**...**]**

Annotations

Amendments:

F4 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Qualified child — extension of entitlement.

5.—F5**[...]**

Annotations

Amendments:

F5 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Island allowance— improvements.

6.—F6**[...]**

Annotations

Amendments:

F6 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Payments after death — improvements.

7.—F7**[...]**

Annotations

Amendments:

F7 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Assessment of means — amendments.

8.—(1) F8**[...]**

(2) (*a*) Subject to *paragraph (b)* of this subsection, the amendments effected by *paragraphs (a)(i)(II), (b)* and *(d)* of *subsection (1)* of this section shall not apply to a person who is entitled to or is in receipt of any payment to which those paragraphs refer immediately before the coming into operation of this subsection in relation to that payment, where those amendments have the effect of increasing the means assessed in respect of that person under the Third Schedule to the Principal Act.

(*b*) Where, after the coming into operation of the amendments referred to in *paragraph (a)* of this subsection, a person referred to in that paragraph has not been entitled to or has not been in receipt of any payments to which those amendments refer for a period of more than 52 consecutive weeks after the said coming into operation, then the said paragraph shall cease to apply to that person.

(3) F8**[**...**]**

Annotations

Amendments:

F8 Deleted (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Orphan's payments — amendment.

9.—F9**[**...**]**

Annotations

Amendments:

F9 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Personal public service number — extension of provisions.

10.—F10**[**...**]**

Annotations

Amendments:

F10 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Award of child benefit in certain cases.

11.—F11**[**...**]**

Annotations

Amendments:

F11 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Amendments consequential on alignment of income tax year with calendar year.

12.—Section 10 of the Social Welfare (Miscellaneous Provisions) Act 2002 is amended by substituting "6 January 2003 and ending on 4 January 2004 and the benefit year commencing on 5 January 2004 and ending on 2 January 2005," for "6 January 2003 and ending on 4 January 2004," in each place where those words occur.

Supplementary welfare allowance — amendment to conditions of entitlement.

13.—F12**[**...**]**

Annotations

Amendments:

F12 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Conditions for grant of supplementary welfare allowance — amendment.

14.—F13**[**...**]**

Annotations

Amendments:

F13 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Grant of supplementary welfare allowance in cases of urgency — amendment.

15.—F14**[**...**]**

Annotations

Amendments:

F14 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Amendments to section 2 of Principal Act.

16.—F15**[**...**]**

Annotations

Amendments:

F15 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Employment contributions — amendment.

17.—F16**[**...**]**

Annotations

Amendments:

F16 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Employment contributions — amendment to payment of contribution and keeping of records.

18.—F17**[...]**

Annotations

Amendments:

F17 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

Employment contribution and insured persons — agency workers.

19.—F18**[...]**

Annotations

Amendments:

F18 Repealed (1.12.2005) by *Social Welfare Consolidation Act 2005* (26/2005), s. 360(1) and sch. 7, S.I. No. 923 of 2005, subject to transitional provisions in subs. (2) and ss. 361 and 362.

PART 3

Miscellaneous Amendments

Amendments to Health Contributions Act 1979.

20.—The Health Contributions Act 1979 is amended—

(*a*) in section 1, by substituting the following for the definition of "emoluments":

"'emoluments' means, subject to regulations, emoluments to which Chapter 4 of Part 42 of the Taxes Consolidation Act 1997 applies, but without regard to section 1017 of that Act, other than payments under the Social Welfare (Consolidation) Act 1993;",

(*b*) in section 6, by inserting the following after subsection (2):

"(3) For the purposes of this section—

'payment' includes a notional payment;

'notional payment' shall be read in accordance with the specified provision;

'specified provision' means any provision in a Bill entitled the Finance Bill 2003 presented by the Minister for Finance on 4 February 2003 in so far as that provision relates to the application of section 985 of the Taxes Consolidation Act 1997 to certain perquisites.",

and

(*c*) in section 10—

(i) by substituting the following for subsection (1):

"(1) In relation to health contributions referred to in section 6 or 7 of this Act, the Minister may make regulations, subject to this Act, providing for—

(*a*) the determination of liability for health contributions;

(*b*) the time and manner of payment of health contributions;

(*c*) the collection and the recovery of, and the furnishing of information in relation to, health contributions;

(*d*) the charging of interest due on arrears of health contributions;

(*e*) the waiving of interest due on arrears of health contributions;

(*f*) the estimation of amounts due in respect of health contributions, and the review of such estimates;

(*g*) adjustment in any case of underpayment or overpayment of health contributions;

(*h*) any matter ancillary or incidental to any of the matters referred to in paragraphs (*a*) to (*g*) of this subsection.",

and

(ii) in subsection (3)(*a*), by substituting the following for subparagraph (i):

"(i) the provisions of any enactment, regulation or rule of court relating to 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 Taxes Consolidation Act 1997) of income tax, or relating to appeals in relation to income tax, or the publication of names of persons under section 1086 of the Taxes Consolidation Act 1997, shall apply in relation to health contributions which the Collector-General is obliged to collect as if the contributions were an amount of income tax.".

Amendments to National Training Fund Act 2000.

21.—The National Training Fund Act 2000 is amended—

(*a*) in section 4 by inserting the following after subsection (12):

"(13) For the purposes of this section—

'payment' includes a notional payment;

'notional payment' shall be read in accordance with the specified provision;

'specified provision' means any provision in a Bill entitled the Finance Bill 2003 presented by the Minister for Finance on 4 February 2003 in so far as that provision relates to the application of section 985 of the Taxes Consolidation Act 1997 to certain perquisites.",

and

(*b*) in section 5—

(i) in subsection (1), by substituting "Chapter 4 of Part 42" for "Part 42", and

(ii) by substituting the following for subsection (6):

"(6) The provisions of any enactment, regulation or rule of court relating to 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 Taxes Consolidation Act 1997) of income tax, or relating to appeals in relation to income tax, or the publication of names of persons under section 1086 of the Taxes Consolidation Act 1997, shall apply in relation to the National Training Fund Levy which the Collector-General is obliged to collect as if the said levy were an amount of income tax which the employer was liable to remit.".

Amendment of Ombudsman Act 1980.

22.—The Ombudsman Act 1980 is amended in section 5(1) by renumbering paragraph (*gg*) (inserted by section 58 of the Pensions (Amendment) Act 2002) as paragraph (*ggg*).

Amendments to Freedom of Information Act 1997.

23.—The Freedom of Information Act 1997 is amended—

(*a*) in section 2(1), in the definition of "head of a public body", by inserting the following after paragraph (*jj*) (inserted by the Ombudsman for Children Act 2002):

"(*jjj*) in relation to the office of Pensions Ombudsman, the Pensions Ombudsman,",

and

(*b*) in section 46(1)(*c*) (as amended by the Ombudsman for Children Act 2002)—

(i) by deleting "or" at the end of subparagraph (iii), and

(ii) by substituting the following for subparagraph (iv):

"(iv) an examination or investigation carried out by the Ombudsman for Children under the Ombudsman for Children Act 2002, or

(v) an examination or investigation carried out by the Pensions Ombudsman under the Pensions Act 1990,",

and

(iii) in clause (II), by substituting ", the office of the Ombudsman for Children or the office of the Pensions Ombudsman" for "or the office of the Ombudsman for Children".

Annotations

Editorial Notes:

E6 Section rendered obsolete by repeal of *Freedom of Information Act 1997* (14.10.2014) by *Freedom of Information Act 2014* (30/2014), s. 5 and sch. 4, subject to transitional provisions in s. 55.

Amendments to Pensions Act 1990.

24.—The Pensions Act 1990 is amended to the extent specified in the *Schedule* to this Act.

Section 24.

SCHEDULE

AMENDMENTS TO PENSIONS ACT 1990

Item	Provision affected	Amendment
1	Section 2	In the definition of "contract of employment" (inserted by the Pensions (Amendment) Act 2002) substitute the following for paragraph (*a*): "(*a*) a contract of service or apprenticeship, or".
2	Section 34	Substitute the following for the proviso to subsection (2) (as amended by the Pensions (Amendment) Act 2002): "Provided that, in the case of a defined benefit scheme, if the actuary advises the trustees that he is reasonably satisfied that, if he were to prepare an actuarial funding certificate under section 42 having an effective date of the day upon which the amount of the transfer payment is expected to be made, he would not certify that the scheme satisfies the funding standard provided for in section 44, the amount of the transfer payment applied by the trustees after 2 April 2003 may be reduced by the trustees, on the advice of the actuary, having regard to the provisions of section 48.".
3	Section 43	(*a*) Substitute the following for subsection (2): "(2) Subject to subsections (3) and (4), an actuarial funding certificate shall be submitted to the Board by the trustees of the scheme within 9 months (or such other period as may be prescribed) of the effective date of the certificate.". (*b*) Insert the following after subsection (3): "(4) The Board, on application to it in that behalf by the trustees of a scheme, may extend the time limit provided for by subsection (2) or (3) or in regulations made under subsection (3), as the case may be, for a period not exceeding 6 months where it considers the extension is appropriate having regard to the circumstances of the application concerned.".
4	Section 49	(*a*) In subsection (2), substitute "Subject to subsection (3), a funding proposal shall" for "A funding proposal shall". (*b*) Substitute the following for subsection (3): "(3) The Board, on application to it in that behalf by the trustees of a scheme, may, in relation to the scheme, in the circumstances and on the terms that it considers appropriate—

Item	Provision affected	Amendment
		(*a*) for the purposes of subsection (2)(*a*), specify a date later than the effective date of the next actuarial funding certificate where— (i) the actuary concerned certifies that the failure of the scheme to satisfy the funding standard relates wholly or mainly to the performance of relevant markets in relation to investments made with the resources of the scheme and that the performance of those markets in relation to those investments is not inconsistent with the performance generally of relevant markets for investment in the same period, and (ii) having regard to the performance generally of relevant markets for investment, the Board considers that specifying a later date is necessary or appropriate and not contrary to the interests of the members of the scheme, and (*b*) modify the requirements of paragraphs (*b*), (*c*) or (*d*) of subsection (2) where— (i) administrative difficulties have arisen from circumstances outside the control of the trustees of the scheme or schemes, (ii) the modification does not materially alter those subsections, and (iii) the Board considers the modification necessary or appropriate and that it is not contrary to the interests of the members of that scheme.".
5	Section 58A (inserted by the Pensions (Amendment) Act 2002)	(*a*) Substitute the following for subsection (4): "(4) Notwithstanding subsection (3), an employer may disregard for the purposes of the statement referred to in that subsection any amount deducted from the wages or salary of an employee, and any amount paid on behalf or in respect of an employee, that is not to be applied as a contribution to secure long service benefit. (5) The requirements of subsection (3) relating to an employee shall be regarded as having been satisfied if particulars of the amount remitted under subparagraph (i) of that subsection or the amount paid under subparagraph (ii) of that subsection are included in the

Item	Provision affected	Amendment
		statement given to the employee concerned under section 4 of the Payment of Wages Act 1991. (6) In subsections (1) and (2) 'month' means— (*a*) a calendar month, or (*b*) a period of 28 days beginning on a day to be determined by the trustees of the scheme concerned, and each consecutive period of 28 days thereafter (or such shorter period as the trustees of the scheme may determine) each such consecutive period beginning on the day after the last day of the period immediately preceding such period.".
6	Section 65	(*a*) Delete the definition of "equality officer" (inserted by the Social Welfare Act 1993). (*b*) Insert the following definition after the definition of "the Court": "'the Director' means the Director of Equality Investigations appointed under section 75(1) of the Employment Equality Act 1998;".
7	Section 76	(*a*) Substitute the following marginal note for the marginal note to that section: "Director of Equality Investigations.". (*b*) Substitute "the Director" for "an equality officer" in each place where those words occur. (*c*) In subsection (5)(*b*), substitute "the Director" for "the equality officer".
8	Section 77	In subsection (3)(*d*), substitute "the Director's" for "the equality officer's".
9	Section 83	Substitute the following for subsection (2B) (inserted by the Pensions (Amendment) Act 2002): "(2B) Where a relevant person referred to in section 82(*j*) has reason to believe that a PRSA provider has not operated a custodian account in accordance with the requirements of Part X that person shall, as soon as practicable, report the matter in writing to the Board.".
10	Section 96	In subsection (3), substitute "paragraph (*b*) and paragraph (*e*) of the said subsection (1)" for "that paragraph (*e*)".

Item	Provision affected	Amendment
11	Section 111 (inserted by the Pensions (Amendment) Act 2002)	Insert the following after subsection (5): "(6) The Minister may make regulations providing that some or all of the following information shall be provided by a PRSA provider or intermediary to the person referred to in subsection (1) and contributors before the conclusion of the PRSA contract concerned: (*a*) whether the PRSA contract replaces, in whole or in part, an existing PRSA contract or retirement annuity contract with the PRSA provider concerned or any other PRSA provider or insurer which has been or is to be cancelled or in respect of which any benefit or cover has been or is to be reduced; (*b*) where an existing PRSA contract or retirement annuity contract has been or is to be cancelled or any benefit or cover has been or is to be reduced, the financial consequences, if any, for the contributor. (7) In this section, 'insurer' has the meaning assigned to it by section 2 of the Insurance Act 1989. (8) The Minister may make regulations providing that some or all of the information contained in a preliminary disclosure certificate or required to be disclosed in accordance with subsection (6) shall be prepared in accordance with— (*a*) the advice of the PRSA actuary, and (*b*) any guidance notes issued by the Society of Actuaries in Ireland for that purpose.".
12	Section 113 (inserted by the Pensions (Amendment) Act 2002)	(*a*) Insert the following after subsection (4): "(5) Without prejudice to the generality of subsection (4), regulations under that subsection may prescribe— (*a*) that some or all of the information contained in a certificate referred to in subsection (1)(*a*) and the statement referred to in subsection (1)(*b*) shall be prepared in accordance with— (i) the advice of the PRSA actuary, and (ii) any guidance notes issued by the Society of Actuaries in Ireland for that purpose, and (*b*) that some or all of the information contained in the statement of the benefits to be furnished

Item	Provision affected	Amendment
		by trustees under subsection (2) shall be prepared in accordance with— (i) the advice of the scheme actuary, in the case of a defined benefit scheme, and (ii) any guidance notes issued by the Society of Actuaries in Ireland for that purpose.". (*b*) In subsection (2), substitute "paragraph (*a*) of subsection (1)" for "subsection (1)(*a*)".
13	Section 116 (inserted by the Pensions (Amendment) Act 2002)	Insert the following after subsection (4): "(5) The Minister may by regulations prescribe that some or all of the information contained in a Statement of Reasonable Projection shall be prepared in accordance with— (*a*) the advice of the PRSA actuary, and (*b*) any guidance notes issued by the Society of Actuaries in Ireland for that purpose.".
14	Section 119 (inserted by the Pensions (Amendment) Act 2002)	Substitute the following for subsection (3): "(3) Regulations may prescribe that in— (*a*) making a determination under this section, (*b*) preparing a certificate under this section, or (*c*) signing a certificate required under section 94(1)(*b*), a PRSA actuary shall comply with any applicable professional guidance issued by the Society of Actuaries in Ireland for this purpose and specified in the regulations or with any applicable guidance issued by any other person (including the Minister) and specified in those regulations. (4) For the purpose of enabling a PRSA actuary to make a determination under subsection (1), regulations may prescribe the form and manner and content of a declaration to be furnished by the PRSA provider that all information requested by the PRSA actuary pursuant to his or her functions under this Part and regulations made under this Part has been provided to the PRSA actuary and is accurate.".
15	Section 121 (inserted by the Pensions (Amendment) Act 2002)	Substitute the following for subsection (6): "(6) The requirements of subsection (5) relating to an employee shall be regarded as having been satisfied if particulars of the amount remitted under subparagraph

Item	Provision affected	Amendment
		(i) of that subsection or the amount paid under subparagraph (ii) of that subsection are included in the statement given to the employee concerned under section 4 of the Payment of Wages Act 1991. (6A) In subsections (3) and (4) 'month' means— (*a*) a calendar month, or (*b*) a period of 28 days beginning on a day to be determined by the trustees of the scheme concerned, and each consecutive period of 28 days thereafter (or such shorter period as the trustees of the scheme concerned may determine) each such consecutive period beginning on the day after the last day of the period immediately preceding such period.".
16	Second Schedule (as amended by the Pensions (Amendment) Act 2002)	Substitute the following paragraph for paragraph 4(*c*): "(*c*) an amount calculated in accordance with the formula— $\frac{A \times B_2}{C}$ where A has the value ascribed to it in paragraph 2(1) but calculated on the basis described in paragraph 2(2)(*a*) if the basis of calculating long service benefit has altered between 1 January 1991 or, if later, the date of commencement of the member's relevant employment and the date of termination of the member's relevant employment, B_2 is the period of reckonable service completed up to 1 January 1991, and C has the value ascribed to it in paragraph 2(1).".
17	Third Schedule (as amended by the Pensions (Amendment) Act 2002)	(*a*) Substitute the following for paragraph 3(*a*)(i): "(i) the preserved benefits to which the member is entitled under section 28 and which are referred to in paragraph 1(1)(*a*), (*b*) and (*c*) of the Second Schedule (including future revaluations thereof and those benefits payable on the death of the member entitled to preserved benefit) calculated in accordance with Part III, and". (*b*) Substitute the following for paragraph 3(*b*)(i):

Item	Provision affected	Amendment
		"(i) the preserved benefits to which the member would be entitled under section 28 and which are referred to in paragraph 1(1)(*a*), (*b*) and (*c*) of the Second Schedule (including future revaluations thereof and those benefits payable on the death of the member entitled to preserved benefit) calculated in accordance with Part III, and". (*c*) Substitute the following for paragraph 5(*a*)(i): "(i) the preserved benefits to which the member is entitled under section 28 and which are referred to in paragraph 1(1)(*d*) of the Second Schedule (including future revaluations thereof and those benefits payable on the death of the member entitled to preserved benefit) calculated in accordance with Part III,". (*d*) Substitute the following for paragraph 5(*b*)(i): "(i) the preserved benefits to which the member would be entitled under section 28 and which are referred to in paragraph 1(1)(*d*) of the Second Schedule (including future revaluations thereof and those benefits payable on the death of the member entitled to preserved benefit) calculated in accordance with the provisions of Part III,".

Number 4 *of* 2003

SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2003

REVISED

Updated to 1 July 2024

About this Revised Act

This Revised Act presents the text of the Act as it has been amended since enactment, and preserves the format in which it was passed.

Related legislation

Pensions Acts 1990 to 2018: this Act is one of a group of Acts included in this collective citation, to be construed together as one (*Social Welfare, Pensions and Civil Registration Act 2018* (37/2018), s. 1(3)). The Acts in this group are:

- *Pensions Act 1990* (25/1990)
- *Pensions (Amendment) Act 1996* (18/1996)
- *Pensions (Amendment) Act 2002* (18/2002)
- *Social Welfare (Miscellaneous Provisions) Act 2003* (4/2003), s. 24
- *Social Welfare (Miscellaneous Provisions) Act 2004* (9/2004), ss. 22 and 23
- *Equality Act 2004* (24/2004), Part 4
- *Social Welfare and Pensions Act 2005* (4/2005), ss. 27-39
- *Social Welfare Law Reform and Pensions Act 2006* (5/2006), ss. 38-44
- *Social Welfare and Pensions Act 2007* (8/2007), s. 37
- *Social Welfare and Pensions Act 2008* (2/2008), ss. 26-29
- *Social Welfare (Miscellaneous Provisions) Act 2008* (22/2008), s. 24
- *Social Welfare And Pensions Act 2009* (10/2009), Part 5
- *Social Welfare And Pensions (No. 2) Act 2009* (43/2009), Part 3
- *Social Welfare and Pensions Act 2010* (37/2010), Part 5
- *Social Welfare and Pensions Act 2011* (9/2011), Part 4
- *Social Welfare and Pensions Act 2012* (12/2012), Part 3
- *Social Welfare and Pensions (Miscellaneous Provisions) Act 2013* (20/2013), Part 4
- *Social Welfare and Pensions Act 2013* (38/2013), Part 4
- *Social Welfare and Pensions (No. 2) Act 2013* (49/2013), Part 3
- *Social Welfare and Pensions Act 2014* (16/2014), Part 3
- *Social Welfare and Pensions (No. 2) Act 2014* (41/2014), s. 4
- *Equality (Miscellaneous Provisions) Act 2015* (43/2015), s. 2
- *Social Welfare and Pensions Act 2015* (47/2015), Part 3
- *Social Welfare, Pensions and Civil Registration Act 2018* (37/2018), Part 3 (s. 27)

Annotations

This Revised Act is annotated and includes textual and non-textual amendments, statutory instruments made pursuant to the Act and previous affecting provisions.

An explanation of how to read annotations is available at www.lawreform.ie/annotations.

Material not updated in this revision

Where other legislation is amended by this Act, those amendments may have been superseded by other amendments in other legislation, or the amended legislation may have been repealed or revoked. This information is not represented in this revision but will be reflected in a revision of the amended legislation if one is available.

Where legislation or a fragment of legislation is referred to in annotations, changes to this legislation or fragment may not be reflected in this revision but will be reflected in a revision of the legislation referred to if one is available.

A list of legislative changes to any Act, and to statutory instruments from 1972, may be found linked from the page of the Act or statutory instrument at www.irishstatutebook.ie.

Acts which affect or previously affected this revision

- *Social Welfare Consolidation Act 2005* (26/2005)

All Acts up to and including *Employment Permits Act 2024* (17/2024), enacted 25 June 2024, were considered in the preparation of this revision.

Statutory instruments which affect or previously affected this revision

- *Social Welfare (Miscellaneous Provisions) Act, 2003 (Section 16, 17, 18, 20 and 21) (Commencement) Order 2003* (S.I. No. 661 of 2003)
- *Social Welfare (Miscellaneous Provisions) Act, 2003 (Section 11) (Commencement) Order, 2003* (S.I. No. 472 of 2003)
- *Social Welfare (Miscellaneous Provisions) Act, 2003 (Section 23) (Commencement) Order 2003* (S.I. No. 399 of 2003)
- *Social Welfare (Miscellaneous Provisions) Act, 2003 (Sections 13 and 15) (Commencement) Order 2003* (S.I. No. 210 of 0000)
- *Social Welfare (Miscellaneous Provisions) Act, 2003 (Section 24) (Commencement) Order, 2003* (S.I. No. 129 of 2003)

All statutory instruments up to and including *Protection of Employment Act 1977 (Notification of Proposed Collective Redundancies) Regulations 2024* (S.I. No. 324 of 2024), made 1 July 2024, were considered in the preparation of this revision.