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



Number 8 *of* 2007

SOCIAL WELFARE AND PENSIONS ACT 2007

REVISED

Updated to 9 January 2023

This Revised Act is an administrative consolidation of the *Social Welfare and Pensions Act 2007*. 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 *Local Government (Maternity Protection and Other Measures for Members of Local Authorities) Act 2022* (52/2022), enacted 21 December 2022, and all statutory instruments up to and including the *Planning And Development And Foreshore (Amendment) Act 2022 (Commencement) Order 2023* (S.I. No. 1 of 2023), made 9 January 2023, 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 8 *of* 2007

SOCIAL WELFARE AND PENSIONS ACT 2007

REVISED

Updated to 9 January 2023

ARRANGEMENT OF SECTIONS

PART 1

PRELIMINARY AND GENERAL

Section

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

PART 2

AMENDMENTS TO SOCIAL WELFARE ACTS

3. Amendment to definition of volunteer development worker.
4. Child benefit — new rates.
5. Illness benefit — improvements.
6. Maternity benefit — improvements.
7. Adoptive benefit — improvements.
8. Jobseeker's benefit — improvement.
9. Jobseeker's allowance, pre-retirement allowance, disability allowance and farm assist — amendments to means provisions.
10. Cost of medical care — amendments.
11. Disqualifications from injury benefit or disablement benefit — amendment.
12. Carer's benefit — entitlement to benefit.
13. State pension (contributory) — amendment.
14. Qualified adult increase — direct payment.
15. Entitlement for invalidity pension recipients — amendment.
16. Invalidity pension — amendment to entitlement to pension.

17. Guardian's payment (contributory) and guardian's payment (non-contributory) — amendments.

18. Bereavement grant — improvements.

19. Widowed parent grant — amendment.

20. Jobseeker's allowance — improvement.

21. Pre-retirement allowance — amendments.

22. One-parent family payment — increase in earnings limit.

23. Relevant payments — conditions for receipt.

24. Payment of carer's allowance in certain circumstances.

25. Supplementary welfare allowance — amendments.

26. Disability allowance — amendment to disqualification.

27. Child benefit — amendment.

28. Respite care grant — increase in grant and amendments.

29. Payments — amendment.

30. Habitual residence condition — amendment.

31. Disclosure of certain information.

32. Personal public service number — amendments.

33. Budgeting in relation to social welfare payments — amendment.

34. Appointment of deciding officers — amendment.

35. Schedule 3 — amendments.

36. Supplementary welfare allowance — calculation of means amendments.

PART 3

AMENDMENTS TO PENSIONS ACT 1990

37. Amendments to Pensions Act 1990.

PART 4

MISCELLANEOUS AMENDMENTS TO OTHER ACTS

38. Amendment to Taxes Consolidation Act 1997.

39. Attendance before Public Accounts Committee — amendments to other Acts.

SCHEDULE 1 (Repealed)

Amendments to Supplementary Welfare Allowance

SCHEDULE 2

Amendments to Pensions Act 1990

PART 1

AMENDMENTS RELATING TO TRUST RETIREMENT ANNUITY CONTRACTS

PART 2

Amendments relating to Fines and Penalties

PART 3

Miscellaneous Amendments

SCHEDULE 3

Attendance before Public Accounts Committee

PART 1

Amendment to Combat Poverty Agency Act 1986

PART 2

Amendment to Family Support Agency Act 2001

ACTS REFERRED TO

Adoptive Leave Act 1995	1995, No. 2
Child Care Act 1991	1991, No. 17
Combat Poverty Agency Act 1986	1986, No. 14
Comptroller and Auditor General (Amendment) Act 1993	1993, No. 8
Family Support Agency Act 2001	2001, No. 54
Health Contributions Act 1979	1979, No. 4
Housing (Miscellaneous Provisions) Act 1992	1992, No. 12
Maternity Protection Act 1994	1994, No. 34
Pensions Act 1990	1990, No. 25
Pensions Acts 1990 to 2006	
Pensions (Amendment) Act 1996	1996, No. 18
Social Welfare Act 2005	2005, No. 30
Social Welfare and Pensions Act 2005	2005, No. 4
Social Welfare Consolidation Act 2005	2005, No. 26
Social Welfare Law Reform and Pensions Act 2006	2006, No. 5
Taxes Consolidation Act 1997	1997, No. 39

Number 8 *of* 2007

SOCIAL WELFARE AND PENSIONS ACT 2007

REVISED

Updated to 9 January 2023

AN ACT TO AMEND AND EXTEND THE SOCIAL WELFARE ACTS, THE PENSIONS ACT 1990, THE COMBAT POVERTY AGENCY ACT 1986, THE TAXES CONSOLIDATION ACT 1997 AND THE FAMILY SUPPORT AGENCY ACT 2001.

[30*th March*, 2007]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

Preliminary and General

Short title, construction, collective citation and commencement.

1.— (1) This Act may be cited as the Social Welfare and Pensions Act 2007.

(2) The Social Welfare Acts and *sections 1* to *36* shall be read together as one.

(3) *Section 37* and the Pensions Acts 1990 to 2006 may be cited together as the Pensions Acts 1990 to 2007.

(4) *Sections 5*, *8*, *9*, *14* , *18* , *20* to *25* , *27* , *28* and *34* to *37*, 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 appointed for different purposes or different provisions.

Definitions.

2.— In this Act—

" Act of 2006 " means the Social Welfare Law Reform and Pensions Act 2006;

" Principal Act " means the Social Welfare Consolidation Act 2005.

PART 2

Amendments to Social Welfare Acts

Amendment to definition of volunteer development worker.

3.— Section 2(1) of the Principal Act is amended by substituting the following for the definition of "volunteer development worker":

" ' volunteer development worker ' means a person who is employed temporarily outside the State in a developing country and has secured that employment—

(*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;".

Child benefit — new rates.

4.— (1) Schedule 4 to the Principal Act is amended by substituting the following for Part 4 (inserted by section 16 of the Act of 2006):

"PART 4

AMOUNTS OF CHILD BENEFIT

Amount for each of first 2 children (1)	Amount for each child in excess of 2 (2)
€160.00	€195.00

".

(2) This section comes into operation on 1 April 2007.

Illness benefit — improvements.

5.— The Principal Act is amended—

(*a*) in section 40(3), by inserting the following after paragraph (*e*):

"(*ea*) notwithstanding paragraph (*d*), in the case of a person who, on or after 1 May 2007, has been in receipt of illness benefit for not less than 624 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, any 2 such subsequent periods of incapacity for work within that period of interruption of employment not separated by a period of more than 26 weeks shall be treated as one period of incapacity for work,",

(*b*) in section 41—

(i) by inserting the following after subsection (1)(*c*)(i):

"(i*a*) prescribed weekly earnings, in the case of a person who immediately before the week of incapacity for which illness benefit was claimed—

(I) was in receipt of carer's benefit or carer's allowance, and

(II) was in receipt of illness benefit immediately before receiving a payment referred to in subparagraph (I),

or",

and

(ii) in subsection (12), by inserting "made before 1 July in any year" before "where",

and

(*c*) in section 46—

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

"(*b*) the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(i) attending for or submitting to any medical or other examination or treatment;

(ii) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(iii) refraining from behaviour likely to hinder his or her recovery;

(iv) being available to meet with an officer of the Minister regarding his or her claim for illness benefit.",

and

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

"(1A) A person shall not be disqualified for receipt of illness benefit while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.".

Maternity benefit — improvements.

6.— The Principal Act is amended—

(*a*) in section 47—

(i) in subsection (1)(*a),* by inserting "or it is certified by a registered medical practitioner or otherwise to the satisfaction of the Minister that a woman has been confined," after "given,",

(ii) by substituting the following for subsection (4)(*a*):

"(*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-fourth week following the week of her confinement, the father of the child shall be entitled to benefit under this Chapter as if he were a woman and the provisions of this Chapter (other than sections 48 and 50(*b*)) apply in all respects in the case of that man.",

and

(iii) by substituting the following for subsection (5)(*c*):

"(*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 for 6 weeks, whichever is the longer period of time, 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 twenty-fourth week following the week of her confinement, to the end of the twenty-fourth week following the week of her confinement, or for 6 weeks, whichever is the longer period of time, or

(II) where the mother dies after the expiry of the twenty-fourth week but before the expiry of the fortieth week following the week of her confinement, to the end of the fortieth week following the week of her confinement, or for 6 weeks, whichever is the longer period of time,

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

and

(*b*) by substituting the following section for section 50:

"Disqualifications.

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

(*a*) during the period for which the benefit is payable, she engages in any form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in paragraph 1, 2, 3 or 6 of Part 2 of Schedule 1 or any self-employment referred to in paragraph 1 or 5 of Part 3 of Schedule 1, 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.".

Adoptive benefit — improvements.

7.— The Principal Act is amended—

(*a*) in section 58(4)—

(i) by substituting the following for paragraph (*a*):

"(*a*) in the case of an employed contributor—

(i) for the period of adoptive leave to which the adopting parent is entitled under section 6 of the Adoptive Leave Act 1995, or

(ii) for the period of adoptive leave to which the adopting parent is entitled under section 9 of the Adoptive Leave Act 1995 or for 6 weeks, whichever is the longer period

of time, and the provisions of section 59 shall not apply,",

and

(ii) by substituting the following for paragraph (*b*)(ii):

"(ii) an adopting parent within the meaning of subsection (1)(*b*)(ii), where the adopting mother dies—

(I) before the day of placement, for 24 consecutive weeks beginning on the day of placement, or

(II) on or after the day of placement, for a period of 24 weeks less a period equivalent to the period beginning on the day of placement and ending on the date of her death or for 6 weeks, whichever is the longer period of time, and the provisions of section 59 shall not apply,",

and

(*b*) by substituting the following section for section 61:

"Disqualification.

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 form of insurable employment, insurable (occupational injuries) employment, insurable self-employment, any employment referred to in paragraph 1, 2, 3 or 6 of Part 2 of Schedule 1 or any self-employment referred to in paragraph 1 or 5 of Part 3 of Schedule 1.".

Jobseeker's benefit — improvement.

8.— Section 64 of the Principal Act is amended by inserting the following after subsection (1)(*c*)(i):

"(i*a*) prescribed reckonable weekly earnings, in the case of a person who immediately before the week of unemployment for which jobseeker's benefit was claimed—

(I) was in receipt of carer's benefit or carer's allowance and,

(II) was in receipt of jobseeker's benefit immediately before receiving a payment referred to in subparagraph (I),

or".

Jobseeker's allowance, pre-retirement allowance, disability allowance and farm assist — amendments to means provisions.

9.— The Principal Act is amended—

(*a*) in section 141(2), by substituting the following for paragraph (*d*):

"(*d*) Subject to paragraph (*e*), where the spouse of a claimant for jobseeker's allowance is a spouse referred to in any of subparagraphs (iii) to (vii) of section 2(2)(*a*), the means of the claimant shall be taken to be one-half the means.

(*e*) Notwithstanding paragraph (*d*), where, in the 4 weeks immediately before the commencement of *section 9* of the *Social Welfare and Pensions Act 2007* a person was entitled to or in receipt of jobseeker's allowance in respect of any day of unemployment and the spouse of the claimant for jobseeker's

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 or the means calculated in accordance with paragraph (*d*), whichever is the more favourable.

(*f*) Where the means of a claimant are calculated at any time in accordance with paragraph (*e*) and are subsequently calculated in accordance with paragraph (*d*), paragraph (*e*) shall no longer apply to the claimant.

(*g*) Where for any period of not less than 4 consecutive weeks after the commencement of *section 9* of the *Social Welfare and Pensions Act 2007*, a claimant whose means were calculated in accordance with paragraph (*e*) ceases to be entitled to or in receipt of jobseeker's allowance, paragraph (*d*) shall apply to any subsequent claims.",

(*b*) F1**[**...**]**

(*c*) by substituting the following section for section 146:

"Amount of increases payable in respect of qualified child in certain cases.

146.— Any increase of jobseeker's allowance 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—

(*a*) is not a qualified adult, or

(*b*) is a spouse referred to in section 141(2)(*d*),

and section 142(1) shall be read and have effect accordingly.",

(*d*) in section 149, by substituting the following for subsection (4):

"(4) Subject to subsection (4A), where the spouse of a claimant for pre-retirement allowance is a spouse referred to in any of subparagraphs (iii) to (vii) of section 2(2)(*a*), the means of the claimant shall be taken to be one-half the means.

(4A) Notwithstanding subsection (4), where, in the 4 weeks immediately before the commencement of *section 9* of the *Social Welfare and Pensions Act 2007* a person was entitled to or in receipt of pre-retirement allowance in respect of any day of retirement and the spouse of the 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 the means or the means calculated in accordance with subsection (4), whichever is the more favourable.

(4B) Where the means of a claimant are calculated at any time in accordance with subsection (4A) and are subsequently calculated in accordance with subsection (4), subsection (4A) shall no longer apply to the claimant.

(4C) Where for any period of not less than 4 consecutive weeks after the commencement of *section 9* of the *Social Welfare and Pensions Act 2007*, a claimant whose means were calculated in accordance with subsection (4A) ceases to be entitled to or in receipt of pre-retirement allowance, subsection (4) shall apply to any subsequent claims.",

(*e*) in section 150—

(i) F1**[**...**]**

(ii) by substituting the following for subsection (3):

"(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—

(*a*) is not a qualified adult, or

(*b*) is a spouse referred to in section 149(4),

and subsection (1)(*b*) shall be read and have effect accordingly.",

(*f*) in section 210, by substituting the following for subsection (2):

"(2) Subject to subsection (2A), where the spouse of a claimant for disability allowance is a spouse referred to in any of subparagraphs (iii) to (vii) of section 2(2)(*a*), the means of the claimant shall be taken to be one-half the means.

(2A) Notwithstanding subsection (2), where, in the 4 weeks immediately before the commencement of *section 9* of the *Social Welfare and Pensions Act 2007* a person was entitled to or in receipt of disability allowance and the spouse of the 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 or the means calculated in accordance with subsection (2), whichever is the more favourable.

(2B) Where the means of a claimant are calculated at any time in accordance with subsection (2A) and are subsequently calculated in accordance with subsection (2), subsection (2A) shall no longer apply to the claimant.

(2C) Where for any period of not less than 4 consecutive weeks after the commencement of *section 9* of the *Social Welfare and Pensions Act 2007*, a claimant whose means were calculated in accordance with subsection (2A) ceases to be entitled to or in receipt of disability allowance, subsection (2) shall apply to any subsequent claims.",

(*g*) in section 211—

(i) F1**[**...**]**

(ii) by substituting the following for subsection (3):

"(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—

(*a*) is not a qualified adult, or

(*b*) is a spouse referred to in section 210(2),

and subsection (1)(*b*) shall be read and have effect accordingly.",

(*h*) in section 214, by substituting the following for subsection (2):

"(2) Subject to subsection (3), where the spouse of a claimant for farm assist is a spouse referred to in any of subparagraphs (iii) to (vii) of section 2(2)(*a*), the means of the claimant shall be taken to be one-half the means.

(3) Notwithstanding subsection (2), where, in the 4 weeks immediately before the commencement of *section 9* of the *Social Welfare and Pensions Act 2007* a person was entitled to or in receipt of farm assist and the spouse of the 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 or the means calculated in accordance with subsection (2), whichever is the more favourable.

(4) Where the means of a claimant are calculated at any time in accordance with subsection (3) and are subsequently calculated in accordance with subsection (2), subsection (3) shall no longer apply to the claimant.

(5) Where for any period of not less than 4 consecutive weeks after the commencement of *section 9* of the *Social Welfare and Pensions Act 2007*, a claimant whose means were calculated in accordance with subsection (3) ceases to be entitled to or in receipt of farm assist, subsection (2) shall apply to any subsequent claims.",

(*i*) F1**[**...**]**

(*j*) by substituting the following section for section 216:

"Amount of increases payable in respect of qualified child in certain cases.

216.— Any increase of farm assist payable under section 215(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—

(*a*) is not a qualified adult, or

(*b*) is a spouse referred to in section 214(2),

and section 215(1) shall be read and have effect accordingly.".

Cost of medical care — amendments.

10.— The Principal Act is amended—

(*a*) in section 39(1), by substituting the following for paragraph (*f*):

"(*f*) occupational injuries benefit comprising injury benefit, disablement benefit and death benefit,",

(*b*) in section 86—

(i) by deleting subsection (5), and

(ii) in subsection (6), by substituting "Where a person makes a claim for the cost of medical care under this section" for "Where notice is given under subsection (5)",

(*c*) in section 240, in the definition of "benefit", by inserting the following after paragraph (*a*):

"(*aa*) the cost of medical care under section 86,",

and

(*d*) in section 241(2), by inserting the following after paragraph (*a*):

"(*aa*) in the case of medical care, in respect of any period more than 12 months before the date on which the claim is made,".

Disqualifications from injury benefit or disablement benefit — amendment.

11.— Section 91(1) of the Principal Act is amended—

(*a*) by substituting the following for paragraph (*d*):

"(*d*) to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(i) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(ii) refraining from behaviour likely to hinder his or her recovery;

(iii) being available to meet with an officer of the Minister regarding his or her claim for injury benefit or disablement benefit.",

and

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

"(1A) A person shall not be disqualified for receipt of injury benefit or disablement benefit while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.".

Carer's benefit — entitlement to benefit.

12.— Section 100(1)(*b*) and (3) of the Principal Act is amended by substituting "employment, self-employment, or any course of education or training" for "employment or self-employment" where it occurs.

State pension (contributory) — amendment.

13.— Section 108(5) and (8) of the Principal Act is amended by substituting "section 109(1)" for "section 109(1)(*a*) and (*c*)" where it occurs.

Qualified adult increase — direct payment.

14.— The Principal Act is amended—

(*a*) in section 112, by inserting the following after subsection (1):

"(1A) The amount of the increase of pension referred to in subsection (1), in respect of any claim for State pension (contributory) made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in subsection (1) on behalf of the qualified adult.

(1B) Where a beneficiary ceases to be entitled to State pension (contributory) the payment to a qualified adult of the increase of pension referred to in subsection (1) shall also cease.",

(*b*) in section 113, by inserting the following after subsection (5):

"(6) The amount of the increase of pension referred to in subsection (5)(*a*), in respect of any claim for pension under this section made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in subsection (5)(*a*) on behalf of the qualified adult.

(7) Where a beneficiary ceases to be entitled to a pension under this section the payment to a qualified adult of the increase of pension referred to in subsection (5)(*a*) shall also cease.",

(*c*) in section 117, by inserting the following after subsection (1):

"(1A) The amount of the increase of pension referred to in subsection (1), in respect of any claim for State pension (transition) made after 24 September 2007, shall be paid—

(*a*) directly to the qualified adult concerned, or

(*b*) to such other person as may be nominated by the qualified adult for the purpose of receiving the increase of pension referred to in subsection (1) on behalf of the qualified adult.

(1B) Where a beneficiary ceases to be entitled to State pension (transition) the payment to a qualified adult of the increase of pension referred to in subsection (1) shall also cease.",

(*d*) in section 157(1), by inserting the following after subsection (2):

"(3) The amount of the increase of pension referred to in subsection (1)(*a*), in respect of any claim for State pension (non-contributory) made after 24 September 2007, shall be paid—

(*a*) directly to the spouse concerned, or

(*b*) to such other person as may be nominated by the spouse for the purpose of receiving the increase of pension referred to in subsection (1)(*a*) on behalf of the spouse.

(4) Where a beneficiary ceases to be entitled to State pension (non-contributory) the payment to a spouse of the increase of pension referred to in subsection (1)(*a*) shall also cease.",

and

(*e*) by inserting the following section before section 334, but in Part 11:

"Interpretation (Part 11).

333A.— (1) In this section 'relevant sections' means sections 334(1)(*a*), 335, 336, 337, 338, 339, 341(9) and 342.

(2) For the purposes of this Part—

(*a*) references in the relevant sections to 'benefit' shall be read as including a payment under section 112(1A), 113(6) or 117(1A) as appropriate, and

(*b*) references in the relevant sections to 'assistance' shall be read as including a payment under section 157(3).".

Entitlement for invalidity pension recipients — amendment.

15.— Section 113A (inserted by the Act of 2006) of the Principal Act is amended—

(*a*) in subsection (3) by substituting "Subject to subsections (4) and (6)," for "Subject to subsection (4),", and

(*b*) by inserting the following after subsection (5):

"(6) Where a person, who is in receipt of invalidity pension under Chapter 17 of this Part at a reduced rate by virtue of a reciprocal arrangement under section 287, attains pensionable age and is not entitled to a pension under section 108 by virtue of his or her contributions under this Act, the weekly rate of pension payable shall be the greater of—

(*a*) the amount of invalidity pension which would be payable but for this section, calculated in accordance with the relevant reciprocal arrangement, or

(*b*) the rate of State pension (contributory) payable in accordance with a relevant reciprocal arrangement.".

Invalidity pension — amendment to entitlement to pension.

16.— Section 118 of the Principal Act is amended by substituting the following for subsection (3):

"(3) Regulations may provide for disqualifying a person for receiving invalidity pension where the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(*a*) attending for or submitting to any medical or other examination or treatment;

(*b*) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(*c*) refraining from behaviour likely to hinder his or her recovery;

(*d*) being available to meet with an officer of the Minister regarding his or her claim for invalidity pension.

(4) A person shall not be disqualified for receipt of invalidity pension while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.".

Guardian's payment (contributory) and guardian's payment (non-contributory) — amendments.

17.— The Principal Act is amended—

(*a*) in section 130, by substituting the following for subsection (2):

"(2) Guardian's payment (contributory) shall not be payable for any period during which a payment is made in respect of a child under Part VI of the Child Care Act 1991 and regulations made thereunder.",

and

(*b*) in section 168, by substituting the following for subsection (4):

"(4) Guardian's payment (non-contributory) shall not be payable for any period during which a payment is made in respect of a child under Part VI of the Child Care Act 1991 and regulations made thereunder.".

Bereavement grant — improvements.

18.— Section 134(3) of the Principal Act is amended by substituting the following for the definition of "qualified child":

" ' qualified child ', in section 134(1)(*b*), means—

(*a*) a person—

(i) 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,

(ii) who is ordinarily resident in the State on that date, and

(iii) 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,

or

(*b*) a person who, at the date of death, is over the age of 16 years and under the age of 22 years and is in receipt of disability allowance.".

Widowed parent grant — amendment.

19.— Section 137 of the Principal Act is amended in paragraph (*b*)(ii) of the definition of "widowed parent" by substituting the following for clauses (II), (III) and (IV):

"(II) widow's (contributory) pension under Chapter 18 of Part 2, or

(III) widower's (contributory) pension under Chapter 18 of Part 2, or

(IV) widow's (contributory) pension under Chapter 18 of Part 2 or widower's (contributory) pension under Chapter 18 of Part 2 by virtue of Council Regulation (EEC) No. 1408/71 of the Council of 14 June 1971 [1] or by virtue of a reciprocal agreement under section 287, or".

Jobseeker's allowance — improvement.

20.— Section 142(1)(*a*)(ii) of the Principal Act is amended by inserting the following after clause (I):

"(IA) widow's (non-contributory) pension or widower's (non-contributory) pension, but has ceased to be entitled to that pension by virtue of no longer being regarded as a widow or widower within the meaning of section 162(1), or".

Pre-retirement allowance — amendments.

21.— Section 149 of the Principal Act is amended—

(*a*) in subsection (1), by substituting the following for paragraph (*c*)(iii)(II):

"(II) carer's allowance, but—

(A) has ceased to be entitled to carer's allowance by virtue of no longer being regarded as a carer within the meaning of section 179(1), or

(B) was in receipt of pre-retirement allowance immediately before receiving carer's allowance.",

(*b*) in subsection (7) (inserted by section 15 of the Act of 2006), by substituting "subsections (8) and (9)" for "subsection (8)", and

(*c*) by inserting the following after subsection (8) (inserted by section 15 of the Act of 2006):

[1] OJ No. L149, 5.7.1971, p.2

"(9) Subsection (7) shall not apply to a person who—

(*a*) was in receipt of carer's allowance immediately before the date prescribed for the purposes of subsection (7), and

(*b*) was in receipt of pre-retirement allowance immediately before receiving carer's allowance.".

One-parent family payment — increase in earnings limit.

22.— Section 173(3) of the Principal Act is amended by substituting "€400" for "€375".

Relevant payments — conditions for receipt.

23.— Section 178A (inserted by section 10 of the Social Welfare Act 2005) of the Principal Act is amended by inserting the following after subsection (3):

"(4) Regulations may, subject to the conditions and in the circumstances and for the periods that may be prescribed, entitle to a payment a woman who ceases to be entitled to deserted wife's benefit by virtue of having earnings in excess of the amount prescribed for the purposes of subsection (1)(*a*).

(5) Regulations under subsection (4) shall provide that a payment payable by virtue of those regulations shall be payable at a rate less than that specified in column (2) of Part 1 of Schedule 2 and the rate specified by regulations may vary by reference to the yearly average calculated in accordance with subsection (2)(*b*)(ii).".

Payment of carer's allowance in certain circumstances.

24.— The Principal Act is amended—

(*a*) in section 182, by substituting the following for paragraph (*a*):

"(*a*) only one carer's allowance or a payment under section 186A, as the case may be, shall be payable to a carer, and only one carer's allowance or payment under section 186A, as the case may be, shall be payable in any week in respect of the full-time care and attention being provided to a relevant person, and",

(*b*) in section 184(1), by substituting "carer's allowance or a payment under section 186A" for "carer's allowance",

(*c*) in section 185—

(i) by substituting "carer's allowance or a payment under section 186A" for "carer's allowance" where it occurs, and

(ii) in subsection (2), by substituting "the allowance or payment, as the case may be" for "the allowance",

(*d*) in section 186(2)(*a*), by substituting "carer's allowance or a payment under section 186A" for "carer's allowance",

(*e*) by inserting the following section after section 186 but in Chapter 8:

"Payment of carer's allowance in certain circumstances.

186A.— (1) Subject to this Act, a payment shall, in the circumstances and subject to the conditions that may be prescribed, be made to a carer.

(2) A carer shall not be entitled to a payment under this section unless the carer is habitually resident in the State at the date of the making of the application for the payment.

(3) Subject to subsection (5), the rate of payment under this section shall be calculated in accordance with section 181 (other than subparagraphs (i), (i*a*) and (ii) of subsection (1)).

(4) The amount payable under this section shall be half the amount calculated in accordance with subsection (3).

(5) Notwithstanding this section—

(*a*) only one payment under this section shall be made to a carer, and only one such payment shall be made in any week in respect of the full-time care and attention being provided to a relevant person,

(*b*) a payment under this section shall not be made 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,

(*c*) a payment under this section shall not be made to a relevant person,

(*d*) a payment under this section shall not be made where the carer—

(i) engages in employment, self-employment, or any course of education or training,

(ii) is entitled to or in receipt of jobseeker's benefit or jobseeker's allowance,

(iii) is a person to whom Article 58 of the Regulations of 1996 applies in respect of proven unemployment, or

(iv) is entitled to or in receipt of weekly supplementary welfare allowance under section 197.

(6) Notwithstanding subsection (5)(*d*)(i), for the purposes of a payment under this section, the Minister may make regulations to provide that a carer may engage in employment, self-employment, or any course of education or training, subject to the conditions and in the circumstances that may be prescribed.",

(*f*) in section 224(1)(*a*), by substituting "carer's benefit, carer's allowance or a payment under section 186A" for "carer's benefit or carer's allowance", and

(*g*) in section 247—

(i) in subsection (1)(*b*), by inserting "a payment under section 186A," before "supplementary welfare allowance",

(ii) by inserting the following after subsection (3):

"(3A) Notwithstanding subsections (1) and (2) and subject to subsection (3B), where disablement benefit and any benefit described in section 39(1) (including any increase thereof) or assistance described in section 139(1) (including any increase thereof) would be payable to or in respect of a person in respect of the same period, both such payments may be paid to or in respect of that person in respect of that period.

(3B) For the purposes of subsection (3A), disablement benefit shall not include an increase—

(*a*) on account of incapacity by virtue of section 77,

(*b*) in respect of a qualified adult or a qualified child, by virtue of section 76,

(*c*) in respect of constant attendance by virtue of section 78, other than where a benefit, as described in section 39(1), is payable.",

and

(iii) by inserting the following after subsection (5):

"(5A) A payment under section 186A shall not be payable where a person is in receipt of more than one payment by virtue of regulations made under subsection (4).".

Supplementary welfare allowance — amendments.

25.— (1) The Principal Act is amended in section 198—

(*a*) in subsection (3), by substituting "subsections (3B), (3D) and (4)" for "subsection (4)",

(*b*) by inserting the following after subsection (3):

"(3A) Notwithstanding section 191(1), the payment of a supplement towards the amount of rent payable by a person in respect of his or her residence may continue to be made where the person—

(*a*) engages in remunerative full-time employment and, during the 12 month period immediately before his or her engagement in remunerative full-time employment, the person was not regarded, for the purposes of this Chapter, as being engaged in remunerative full-time employment, or

(*b*) is participating in—

(i) a scheme known as the Area Allowance Enterprise Scheme, approved by a company known as an Area Partnership, in consultation with the Minister,

(ii) a scheme administered by An Foras Áiseanna Saothair and known as Community Employment, or

(iii) a scheme administered by the Minister and known as the Back to Work Allowance Scheme,

and the person has been accepted as being in need of accommodation under a scheme funded by the Minister for the Environment, Heritage and Local Government and known as the Rental Accommodation Scheme.

(3B) Subject to subsection (3C), a payment referred to in subsection (3) shall not be payable in respect of a person's residence where his or her residence is situated in an area notified to the Minister by the Minister for the Environment, Heritage and Local Government as being an area of regeneration for the purpose of providing for greater social integration.

(3C) Subject to the conditions and circumstances that may be prescribed, subsection (3B) shall not apply—

(*a*) to a person who is in receipt of rent supplement in respect of his or her residence immediately before the area in which his or her residence is situated is notified to the Minister as being an area of regeneration as referred to in subsection (3B),

(*b*) to a person who is living in an area notified to the Minister as being an area of regeneration as referred to in subsection (3B) and becomes entitled to a payment under subsection (3) where, on the making of an application for a supplement under subsection (3), the Executive is satisfied that the person—

(i) in so far as was reasonable in all the circumstances, had, at the commencement of the tenancy, an expectation that he or she would continue to be able to pay the amount of the rent, and

(ii) has experienced a substantial change in his or her circumstances such that he or she is unable to pay the amount of the rent.

(3D) The Executive may determine that a payment referred to in subsection (3) is not payable where a notification is received by the Executive from a housing authority (within the meaning of the Housing (Miscellaneous Provisions) Act 1992) regarding non-compliance with standards prescribed for the time being under section 18 of the Housing (Miscellaneous Provisions) Act 1992.".

(2) F2**[**...**]**

Disability allowance — amendment to disqualification.

26.— The following section is substituted for section 212 of the Principal Act:

"Disqualification.

212.— (1) Regulations may provide for disqualifying a person for receiving disability allowance where the person fails without good cause to comply with such requirements as may be specified by the regulations, including but not necessarily limited to:

(*a*) attending for or submitting to any medical or other examination or treatment;

(*b*) complying with instructions relating to his or her incapacity issued by a registered medical practitioner;

(*c*) refraining from behaviour likely to hinder his or her recovery;

(*d*) being available to meet with an officer of the Minister regarding his or her claim for disability allowance.

(2) A person shall not be disqualified for receipt of disability allowance while engaging in such class or classes of employment or training and subject to such circumstances and conditions as may be prescribed.".

Child benefit — amendment.

27.— Section 220(2)(*b*) of the Principal Act is repealed.

Respite care grant — increase in grant and amendments.

28.— Section 225 of the Principal Act is amended—

(*a*) in subsection (1), by substituting "€1,500" for "€1,200", and

(*b*) in subsections (2)(*a*) and (3), by substituting "employment, self-employment, or any course of education or training" for "employment or self-employment" where it occurs.

Payments — amendment.

29.— The following is substituted for section 242(1)(*b*) of the Principal Act:

"(*b*) the information and evidence to be given by a claimant or beneficiary—

(i) when applying for payment of benefit, or

(ii) when there has been a change in the circumstances of the claimant or beneficiary which may affect the payment of the benefit concerned,

and,".

Habitual residence condition — amendment.

30.— Section 246 of the Principal Act is amended by inserting the following after subsection (3):

"(4) Notwithstanding the presumption in subsection (1), a deciding officer or the Executive, when determining whether a person is habitually resident in the State, shall take into consideration all the circumstances of the case including, in particular, the following:

(*a*) the length and continuity of residence in the State or in any other particular country;

(*b*) the length and purpose of any absence from the State;

(*c*) the nature and pattern of the person's employment;

(*d*) the person's main centre of interest; and

(*e*) the future intentions of the person concerned as they appear from all the circumstances.".

Disclosure of certain information.

31.— The Principal Act is amended—

(*a*) in section 261(1), by inserting "or such information as is contained in declarations made in accordance with Regulation 3 of the Income Tax (Relevant Contracts) Regulations 2000 (S.I. No. 71 of 2000)" after "or of any payments made under this Act", and

(*b*) by inserting the following section after section 261:

"Disclosure of certain information to Minister for Enterprise, Trade and Employment, etc.

261A.— (1) In this section—

' specified body ' means the body dedicated to employment rights compliance to be established or established (both on an interim and a statutory basis) and referred to in sections 12.3 and 13.1 of Part Two of the publication entitled 'Ten-Year Framework Social Partnership Agreement 2006-2015', published on behalf of the Department of the Taoiseach in June 2006 by the Stationery Office and known as 'Towards 2016'.

(2) Notwithstanding any obligation to maintain secrecy or any other restriction on the disclosure or production of information obtained by or furnished to the

Minister, the Minister may transfer to the Minister for Enterprise, Trade and Employment or the specified body information held by the Minister in relation to—

(*a*) the employers of individuals, or

(*b*) individuals, as to whether or not they are in insurable employment or insurable self-employment,

and information of the type referred to in paragraph (*a*) or (*b*) held by the Minister for Enterprise, Trade and Employment or the specified body may be transferred by the Minister for Enterprise, Trade and Employment or the specified body, as the case may be, to the Minister.

(3) Information transferred by the Minister under subsection (2) to the Minister for Enterprise, Trade and Employment or the specified body may be used only by the Minister for Enterprise, Trade and Employment or the specified body, as the case may be, in the exercise of their powers and functions in relation to employment rights compliance and shall not be disclosed by the Minister for Enterprise, Trade and Employment or the specified body to any other person (other than to each other) for any other purpose whatsoever.".

Personal public service number — amendments.

32.— The Principal Act is amended—

(*a*) in section 262—

(i) in subsection (3)(*a*), by inserting the following after subparagraph (x):

"(x*a*) certificate of death, where relevant;

(x*b*) a photograph of the person, other than in the case of a deceased person;

(x*c*) the person's signature, other than in the case of a deceased person;",

(ii) by inserting the following after subsection (3):

"(3A) An officer of the Minister may retain any document (including a passport, visa, identity card, driving licence, birth certificate or marriage certificate or any other document establishing a person's nationality or identity), given for any purpose under this Act, for such period as may be reasonable which period shall not in any case exceed 21 days.

(3B) Where a document is retained under subsection (3A) a receipt in the prescribed form shall be issued in respect of it to the person concerned.",

(iii) in subsection (6)(*a*), by inserting "in respect of that transaction" after "necessary",

(*b*) by inserting the following section after section 262:

"Offence.

262A.— (1) A person is guilty of an offence where, for the purposes of the allocation and issue of a personal public service number to him or her or for any other person (including a deceased person) he or she—

(*a*) knowingly makes any statement or representation, whether oral or written, which he or she knows to be false or misleading in any material respect, or knowingly conceals any material fact, or

(*b*) gives or causes or knowingly allows to be given any document or other information which the person is required under section 262 or regulations made thereunder to give and which he or she knows to be false or misleading in any material respect.

(2) A person guilty of an offence under this section is liable—

(*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 €25,000 or imprisonment for a term not exceeding 5 years, or to both.",

(*c*) in section 263, by substituting the following for subsection (1):

"(1) The Minster 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, photograph, signature, card issue number and expiry date of the card inscribed, and

(*b*) the person's name, personal public service number, date of birth, sex, all former surnames (if any) of the person's mother, photograph, signature and expiry date of the card electronically encoded,

on the card and any other information that may be prescribed either inscribed or electronically encoded on the card.",

and

(*d*) in Schedule 5, in paragraph 1.(4), by deleting "An Post".

Budgeting in relation to social welfare payments — amendment.

33.— Section 290(3) of the Principal Act is amended by inserting the following after paragraph (*b*):

"(*ba*) an authorised undertaking within the meaning of the European Communities (Electronic Communications Networks and Services) (Authorisation) Regulations 2003 (S.I. No. 306 of 2003),".

Appointment of deciding officers — amendment.

34.— The following section is substituted for section 299 of the Principal Act:

"Appointment of deciding officers.

299.— The Minister may appoint such and so many persons as he or she thinks proper to be deciding officers for the purposes of any provision or provisions of this Act, and every person so appointed shall be a deciding officer during the pleasure of the Minister.".

Schedule 3 — amendments.

35.— Schedule 3 to the Principal Act is amended—

(*a*) in Part 2—

(i) F3**[**...**]**

(ii) in Rule 1(2)(*b*)(iii) (as amended by section 4 and Schedule 1 of the Act of 2006), by deleting "in the case of jobseeker's allowance," and

(iii) by deleting Rule 1(2)(*b*)(vii),

(*b*) in Part 3 (as amended by section 24 of the Act of 2006)—

(i) in Rule 1(1), by substituting "reference 1 of Table 1" for "Table 1", and

(ii) by deleting Rule 1(2)(*b*)(vii) and (viii),

(*c*) in Part 5 (inserted by section 25 of the Act of 2006)—

(i) in Rule 1(1), by substituting "reference 1 of Table 1" for "Table 1",

(ii) in Rule 1(2)(*b*)(iii), by deleting "in the case of one-parent family payment," and

(iii) by deleting Rule 1(2)(*b*)(xi),

and

(*d*) by substituting the following for Table 1:

"Table 1

Reference No.	Calculation of Weekly Value
1.	The weekly value of the property referred to in Rule 1(1) of Part 2 (for the purposes of jobseeker's allowance, pre-retirement allowance and farm assist), Rule 1(1) of Part 3 and Rule 1(1) of Part 5 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.
2.	The weekly value of the property referred to in Rule 1(1) of Part 2, for the purposes of disability allowance, shall be calculated as follows: (*a*) the first €50,000 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 €50,000 but does not exceed €60,000 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 €60,000 but does not exceed €70,000 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 €70,000 shall be assessed at €4 per each €1,000.
3.	The weekly value of the property referred to in Rule 1(1) of Part 4 shall be calculated as follows: (*a*) the first €5,000 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 €5,000 but does not exceed €15,000 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 €15,000 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.

".

Supplementary welfare allowance — calculation of means amendments.

36.— Part 4 of Schedule 3 to the Principal Act is amended—

(*a*) in Rule 1—

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

"(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 reference 3 of Table 1 to this Schedule, constitutes the weekly means of a person from that property;",

(ii) in paragraph (2)(*b*)—

(I) in clause (iv), by deleting "and",

(II) by inserting the following after clause (iv):

"(iv*a*) any moneys received by way of guardian's payment (contributory), guardian's payment (non-contributory) or respite care grant, and",

and

(III) by substituting the following for clause (v):

"(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 the person in respect of his or her residence:

(I) an amount equal to any additional income, where that income arises from any employment or training that may be prescribed and is not in excess of €75, or an amount equal to 25 per cent of any such additional income in excess of €75 and subject to a minimum disregard of €75, when such additional income has 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 jobseeker's allowance 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 Part 1 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 Part 1 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 payable under section 186A;",

and

(*b*) by inserting the following Rule after Rule 1:

"1A. (1) For the purposes of determining non-cash benefits referred to in Rule 1(2) in determining entitlement to a rent or mortgage interest supplement payable under section 198, the weekly net cash value to the person of his or her annual housing costs actually incurred and paid by a liable relative shall be calculated as follows:

(*a*) the weekly value of €4,952 per annum shall be assessed in full;

(*b*) the weekly value of so much of the housing costs actually incurred and paid by a liable relative as exceeds €4,952 per annum but does not exceed €8,852 per annum, shall be disregarded;

(*c*) the weekly value of so much of the housing costs actually incurred and paid by a liable relative as exceeds €8,852 per annum shall be assessed at 75 cent per each €1.

(2) In assessing the means of a person for the purpose of a rent or mortgage interest supplement payable under section 198, where a claimant has attained the age of 65 years, and his or her combined household income is greater than the rate of supplementary welfare allowance appropriate to his or her circumstances, an amount equal to the difference between the maximum rate of State pension (contributory) appropriate to his or her circumstances and the said rate of supplementary welfare allowance shall be disregarded.

(3) Where a person or his or her spouse has any additional income to which Rule 1(2)(*b*)(iv), Rule 1(2)(*b*)(v)(I) or Rule 1A(1) may apply, only one such Rule shall apply, being whichever is the more favourable.

(4) Subject to paragraph (5), Rules 1(1), 1(2)(*b*)(iv*a*), 1(2)(*b*)(v) and 1A shall not have the effect of reducing the rate of supplementary welfare allowance below the rate payable immediately before the commencement of *section 36* of the *Social Welfare and Pensions Act 2007*.

(5) Paragraph (4) shall cease to apply to any person where his or her means have increased.''.

PART 3

Amendments to Pensions Act 1990

Amendments to Pensions Act 1990.

37.— The Pensions Act 1990 is amended as indicated in *Schedule 2*.

PART 4

Miscellaneous Amendments to other Acts

Amendment to Taxes Consolidation Act 1997.

38.— The following section is inserted after section 1093 of the Taxes Consolidation Act 1997:

"Disclosure of certain information to Minister for Enterprise, Trade and Employment, etc.

1093A.— (1) In this section—

' Minister ' means the Minister for Enterprise, Trade and Employment;

' specified body ' means the body dedicated to employment rights compliance to be established or established (both on an interim and a statutory basis) and referred to in sections 12.3 and 13.1 of Part Two of the publication entitled 'Ten-Year Framework Social Partnership Agreement 2006-2015', published on behalf of the Department of the Taoiseach in June 2006 by the Stationery Office and known as 'Towards 2016'.

(2) Notwithstanding any obligation to maintain secrecy or any other restriction on the disclosure or production of information obtained by or furnished to the Revenue Commissioners, the Revenue Commissioners may transfer to the Minister or the specified body information held by them—

(*a*) in relation to the employers or the earned incomes of individuals, or

(*b*) which is contained in declarations made in accordance with Regulation 3 of the Income Tax (Relevant Contracts) Regulations 2000 (S. I. No. 71 of 2000),

and information of the type referred to in paragraph (*a*) held by the Minister or the specified body may be transferred by the Minister or the specified body, as the case may be, to the Revenue Commissioners.

(3) Information transferred by the Revenue Commissioners under subsection (2) to the Minister or the specified body may be used only by the Minister or the specified body, as the case may be, in the exercise of their powers and functions in relation to employment rights compliance and shall not be disclosed by the Minister or the specified body to any other person (other than to each other) for any other purpose whatsoever.".

Attendance before Public Accounts Committee — amendments to other Acts.

39.— (1) The Combat Poverty Agency Act 1986 is amended as indicated in *Part 1* of *Schedule 3*.

(2) The Family Support Agency Act 2001 is amended as indicated in *Part 2* of *Schedule 3*.

SCHEDULE 1

AMENDMENTS TO SUPPLEMENTARY WELFARE ALLOWANCE

F4**[**...**]**

Section 37.

SCHEDULE 2

AMENDMENTS TO PENSIONS ACT 1990

PART 1

AMENDMENTS RELATING TO TRUST RETIREMENT ANNUITY CONTRACTS

Provision affected (1)	Amendment (2)
Section 2(1)	(*a*) In the definition of "auditor", insert ", trust RAC" after "scheme" where it occurs. (*b*) Substitute the following for the definition of "member": " 'member' means— (*a*) in relation to a scheme, subject to sections 62 and 154, any person who, having been admitted to membership under the rules of the scheme, remains entitled to any benefit under the scheme in respect of a period of service whilst employed within the State, (*b*) in relation to a trust RAC, any person whose occupational activities entitle or will entitle the person to retirement benefits (within the meaning of Article 6 of the Directive) in accordance with the rules of the trust RAC;". (*c*) In the definition of "resources", insert "or trust RAC" after "scheme" where it occurs. (*d*) In the definition of "rules", insert "or trust RAC" after "scheme" where it occurs. (*e*) Insert the following after the definition of "small scheme": " 'small trust Retirement Annuity Contract' or 'small trust RAC' means a trust RAC which has less than 100 members; 'trust Retirement Annuity Contract' or 'trust RAC' means a trust scheme within the meaning of section 784(4) of the Taxes Consolidation Act 1997 which has been approved by the Revenue Commissioners for the purposes of section 784(4) or 785(5) of that Act or the application for approval of which under either of those provisions is being considered;". (*f*) Substitute the following for the definition of "trustees": " 'trustees', means— (*a*) in relation to a scheme which is established under a trust or a trust RAC, the trustees of the scheme or trust RAC, (*b*) in relation to a scheme established otherwise than under a trust, the administrator of the scheme and, accordingly, references to trustees shall, except in sections 59, 59A, 62, 63 and 64, be construed as including references to administrators.".

Provision affected (1)	Amendment (2)
Section 3	(*a*) In subsection (1)(*a*)(iv), insert "or an auditor of a trust RAC" after "PRSA". (*b*) In subsection (2A)(*b*), insert ", trust RAC" after "scheme".
Section 3B(2)	In paragraph (*c*), insert "or trust RAC" after "scheme" where it occurs.
Section 4	In subsections (1) and (3), insert ", trust Retirement Annuity Contracts" after "occupational pension schemes" where it occurs.
Section 5	In subsection (5), insert ", trust RAC" after "scheme".
Section 10(1)	In paragraphs (*c*)(i), (*d*) and (*e*), insert "and trust RACs" after "schemes" where it occurs.
Section 18	Insert "or trust RAC" after "scheme" where it occurs.
Section 25	(*a*) Insert "or trust RAC" after "scheme" where it occurs. (*b*) Insert "or trust RACs" after "schemes".
Section 54	(*a*) Substitute the following for subsection (1): "(1) The trustees of a scheme or a trust RAC or any employer to whom a scheme relates shall furnish such information to such persons in such circumstances and within such time limits as may be prescribed in relation to the following, that is to say: (*a*) the constitution of the scheme or trust RAC; (*b*) the administration and finances of the scheme or trust RAC, including any commission, charge, expense or remuneration paid or received in connection with the scheme or trust RAC; (*c*) the rights and obligations that arise or may arise under the scheme or trust RAC; and (*d*) such other matters as may be prescribed which appear to the Minister to be relevant to— (i) schemes of a particular description to which the scheme belongs, or (ii) trust RACs of a particular description to which the trust RAC belongs.". (*b*) In subsection (4)— (i) substitute the following for paragraph (*b*): "(*b*) The actuary to or the auditor of a scheme or the auditor of a trust RAC may request the trustees of the scheme or the trust RAC or any employer to whom the scheme relates to furnish him with such information as he may reasonably require for the purposes of his functions under this Act or regulations thereunder and the trustees or the employer shall comply with any such request.", (ii) substitute the following for paragraph (*c*): "(*c*) The Board may by notice in writing request an employer to whom a scheme relates or the trustees of a scheme or a trust RAC to furnish the Board with such information and within such time limits as the Board may specify in relation to the matters described in subsection (1) and the employer or the trustees, as the case may be, shall comply with any such request.".

Provision affected (1)	Amendment (2)
	(*c*) Insert the following after subsection (6): "(7) This section shall not apply to a small trust RAC.".
Section 55	(*a*) In subsection (1)— (i) insert "or a trust RAC" after "trustees of a scheme", (ii) insert "or the trust RAC" after "the operation of the scheme", (iii) substitute the following for paragraph (*a*): "(*a*) each year beginning on the date specified for the purpose of the scheme or the trust RAC— (i) in any document comprising the scheme or the trust RAC or which is included among the documents comprising it, or (ii) in the rules of the scheme or the trust RAC,", and (iv) in paragraph (*c*)(ii), insert "or the trust RAC" after "the scheme". (*b*) In subsection (2)— (i) in paragraph (*a*), insert "or a trust RAC" after "a scheme", (ii) in paragraph (*c*), substitute "in part, or" for "in part.", and (iii) insert the following after paragraph (*c*): "(*d*) a small trust RAC.".
Section 56	(*a*) In subsection (1)— (i) insert "or a trust RAC" after "a scheme", and (ii) in paragraph (*a*), insert "or trust RAC" after "the scheme" where it occurs. (*b*) In subsection (2)(*a*), insert "or trust RAC" after "the scheme". (*c*) Substitute the following for subsection (2A): "(2A) The trustees of a defined contribution scheme or a trust RAC shall cause the liabilities of the scheme or the trust RAC to be valued in such a manner and at such times as may be prescribed.". (*d*) In subsection (3), insert "or trust RAC" after "scheme". (*e*) In subsection (4)— (i) insert "or particular trust RAC" after "particular scheme", and (ii) insert "or trust RAC" after "the scheme" where it occurs. (*f*) In subsection (6)(*a*)(ii), insert "or a trust RAC" after "scheme". (*g*) Insert the following after subsection (6): "(7) This section shall not apply to a small trust RAC.".
Section 57	Insert "or trust RACs" after "schemes" where it occurs.
Section 58	(*a*) In subsection (1), insert "or trust RAC" after "scheme". (*b*) In subsection (2)—

Provision affected (1)	Amendment (2)
	(i) in paragraph (*a*), insert "or a trust RAC" after "scheme", and (ii) substitute the following for all the words from "shall be determined" to the end of that subsection: "shall be determined by the Board on application to it in writing in that behalf— (*a*) in the case of a scheme, by a person who, in relation to the scheme, corresponds to a person mentioned in section 38(3) in relation to the scheme mentioned therein, (*b*) in the case of a trust RAC, by a person who is a member or trustee of the trust RAC.". (*c*) In subsection (3), insert "or a trust RAC" after "a scheme". (*d*) Insert the following after subsection (3): "(4) This section shall not apply to a small trust RAC.".
Section 58A	(*a*) In subsections (1), (2) and (3), insert "or trust RAC" after "scheme" where it occurs. (*b*) In subsection (4), insert "or as a contribution to a trust RAC" after "benefit".
Section 59	(*a*) In subsection (1)— (i) insert "and trust RACs" after "schemes", (ii) insert the following after paragraph (*a*): "(*aa*) to ensure that the contributions to a trust RAC are invested in accordance with paragraph (*b*) within 10 days of the end of the month in which those contributions are received;", and (iii) in paragraphs (*b*) and (*c*), insert "or trust RAC" after "scheme" where it occurs. (*b*) In subsection (1A), insert "or trust RAC" after "scheme" where it occurs. (*c*) In subsection (1B)— (i) insert "or trust RAC" after "a scheme", (ii) insert "or small trust RAC, as the case may be," after "a small scheme", and (iii) in paragraph (*a*), insert "or trust RAC" after "the scheme".
Section 59A	In subsections (1), (2)(*a*), (4), (8), (9)(*c*) and (10), insert "or trust RAC" after "scheme" where it occurs.
Section 60	(*a*) In subsection (1), insert "or trust RAC" after "scheme" where it occurs. (*b*) Insert the following after subsection (2): "(2A) A trust RAC shall be registered not later than— (*a*) in case the trust RAC commenced before the commencement of *Part 1* of *Schedule 2* to the *Social Welfare and Pensions Act 2007*, one year after such commencement, (*b*) in any other case, one year after the commencement of the trust RAC.". (*c*) In subsection (3), insert "or trust RAC" after "scheme".

Provision affected (1)	Amendment (2)
Section 61B	Insert "or trust RAC" after "scheme" where it occurs.
Section 63	In subsections (1), (2), (3)(*b*), (4), (5), (6) and (8), insert "or trust RAC" after "scheme" where it occurs.
Section 63A	(*a*) In subsection (1), insert "or trust RAC" after "scheme" where it occurs. (*b*) Substitute the following for subsection (2): "(2) An order under subsection (1) may apply to a particular scheme or trust RAC, a particular class of schemes or trust RACs or schemes or trust RACs in general.". (*c*) In subsection (5), insert "or trust RAC" after "scheme". (*d*) Substitute the following for subsection (6): "(6) An order under subsection (1) may be made on any of the grounds in paragraphs (*b*) to (*e*) of that subsection whether or not the proceedings were instituted, the petition was presented or the application was made (as the case may be)— (*a*) in the case of a scheme, before or after the passing of the Pensions (Amendment) Act 1996, (*b*) in the case of a trust RAC, before or after the commencement of *Part 1* of *Schedule 2* to the *Social Welfare and Pensions Act 2007*.". (*e*) In subsection (7)— (i) insert "or trust RAC" after "scheme", and (ii) insert "or trust RACs" after "schemes". (*f*) In subsections (8), (10), (11) and (13), insert "or trust RAC" after "scheme".
Section 63B	Insert "or trust RAC" after "scheme" where it occurs.
Section 64	(*a*) In subsections (1), (3), (5), (6), (7) and (9), insert "or trust RAC" after "scheme" where it occurs. (*b*) Substitute the following for subsection (4)(*c*): "(*c*) The following shall be entitled to be represented and heard on any appeal under this section: (i) in the case of a scheme, the Board, the trustees, the employer and the members of the scheme; (ii) in the case of a trust RAC, the Board and the trustees and members of the trust RAC.".
Section 64A	(*a*) In subsection (1), insert "or trust RAC" after "scheme". (*b*) In subsection (2)— (i) in paragraph (*a*), insert "or a trust RAC" after "scheme", and (ii) substitute the following for all the words from "shall be determined" to the end of that subsection: "shall be determined by the Board on application to it in writing in that behalf— (*a*) in the case of a scheme, by a person who, in relation to the scheme, corresponds to a person mentioned in section 38(3) in relation to the scheme mentioned therein,

Provision affected (1)	Amendment (2)
	(*b*) in the case of a trust RAC, by a person who is a member or trustee of the trust RAC.". (*c*) In subsection (3), insert "or trust RAC" after "scheme".
Section 82	(*a*) Insert ", trust RAC" after "a scheme". (*b*) In paragraphs (*a*), (*b*), (*c*) and (*d*), insert "or trust RAC" after "the scheme". (*c*) In paragraph (*e*), insert ", trust RAC" after "the scheme" where it occurs. (*d*) In paragraphs (*f*) and (*g*), insert "or trust RAC" after "the scheme" where it occurs.
Section 83	(*a*) In subsection (1), insert ", trust RAC" after "a scheme". (*b*) Substitute the following for subsection (2): "(2) Subsection (1) does not apply to any belief formed as a result of information obtained— (*a*) in the case of a scheme, before the passing of the Pensions (Amendment) Act 1996, (*b*) in the case of a trust RAC, before the commencement of *Part 1* of *Schedule 2* to the *Social Welfare and Pensions Act 2007*.". (*c*) In subsection (6), insert ", trust RAC" after "scheme".
Sections 84, 85, 88, 89 and 90	Insert "or trust RAC" after "scheme" where it occurs.
Section 126	(*a*) In subsection (1)— (i) in paragraph (*b*) of the definition of "party", insert ", trust RAC" after "scheme", (ii) in the definition of "superannuation benefit" substitute "death;" for "death.", and (iii) insert the following after the definition of "superannuation benefit": " 'trust Retirement Annuity Contract' or 'trust RAC' means a trust scheme within the meaning of section 784(4) of the Taxes Consolidation Act 1997 which has been approved by the Revenue Commissioners for the purposes of section 784(4) or 785(5) of that Act or the application for approval of which under either of those provisions is being considered, other than a trust scheme which, apart from temporary holdings in cash for liquidity purposes, invests only in life assurance policies;". (*b*) Substitute the following for subsection (3): "(3) For the purposes of this Part, the following persons shall be deemed to be responsible for the management of an occupational pension scheme or trust RAC, as the case may be: (*a*) any trustee of the scheme or trust RAC; (*b*) any former trustee of the scheme or trust RAC; (*c*) any employer to whom the scheme relates; (*d*) any former employer to whom the scheme relates; (*e*) any employer or former employer required under section 58A to remit contributions to the trust RAC;

Provision affected (1)	Amendment (2)
	(*f*) such other person or category of persons as may be prescribed.".
Section 131(2) and (7)(*b*)	Insert ", trust RAC" after "scheme" where it occurs.
Section 132	(*a*) Substitute the following for subsection (1): "(1) The Minister, with the consent of the Minister for Finance, may by regulations require— (*a*) the trustees of a scheme, (*b*) the trustees of a trust RAC, and (*c*) a PRSA provider, to establish procedures for dealing with complaints made by, and resolving disputes arising between, prescribed persons in relation to prescribed matters concerning the scheme or trust RAC, or a PRSA provided by such a provider, as the case may be.". (*b*) Substitute the following for subsection (3): "(3) Without prejudice to section 5(2), regulations under subsection (1) may, as respects schemes or trust RACs, specify different requirements by reference to the class of scheme or trust RAC concerned (being a class defined in the regulations by reference to the numbers of members of the scheme or trust RAC or such other matters as the Minister considers appropriate).".
Section 138(3)	In paragraph (*a*), insert ", trust RAC" after "scheme".
Section 139(2)	Insert "or trust RAC" after "scheme" where it occurs.
Section 148	(*a*) In the definition of "undertaking", insert "or trust RAC" after "scheme" where it occurs. (*b*) In the definition of "relevant statutory requirements", insert "or trust RACs" after "schemes".
Section 149	(*a*) In subsection (1), insert "or trust RAC" after "a scheme" where it occurs. (*b*) In subsection (2)(*b*), insert "or trust RACs" after "schemes" where it occurs. (*c*) In subsection (3), insert "or small trust RAC" after "small scheme" where it occurs. (*d*) In subsection (4)— (i) in paragraph (*a*)— (I) insert "or trust RAC" after "the scheme" where it occurs, and (II) insert "or a small trust RAC" after "small scheme", and (ii) in paragraph (*b*), insert "or trust RAC" after "scheme". (*e*) In subsection (5), insert "or trust RAC" after "scheme".
Section 150	(*a*) In subsection (1)(*b*), insert "or trust RAC" after "scheme". (*b*) In subsections (2), (3) and (4), insert "or trust RAC" after "scheme" where it occurs.
Section 151	In subsections (1), (4), (6) and (7), insert "or trust RAC" after "scheme" where it occurs.

Provision affected (1)	Amendment (2)
Section 152	Insert "or trust RAC" after "scheme" where it occurs.
Section 153	Insert "or self-employed person" after "employer" where it occurs.
Section 154	In subsection (1)— (*a*) insert "or trust RACs" after "apply to schemes", (*b*) insert "or of trust RACs" after "trustees of schemes", and (*c*) insert "or trust RAC" before "concerned".

PART 2

AMENDMENTS RELATING TO FINES AND PENALTIES

Provision affected (1)	Amendment (2)
Section 3	(*a*) In subsection (3)— (i) in paragraph (*a*), substitute "€5,000" for "£1,500", and (ii) in paragraph (*b*), substitute "€25,000" for "£10,000". (*b*) Insert the following after subsection (6): "(7) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC or out of the assets of any PRSA, as the case may be.".
Section 3A (inserted by the Act of 2006)	(*a*) In subsection (1), substitute "an offence to which this section applies" for "an offence under this Act". (*b*) Insert the following after subsection (1): "(1A) This section applies to an offence under— (*a*) section 3(1)(*a*) arising out of a contravention of any of the following provisions of this Act, namely sections 18(2)(*c*), 25, 34, 43, 47, 55(1), (3), (4) or (5), 56(1) or (2A), 58A(3), 59(1B), (1C) or (2)(*a*)(iii) or (iv), 59C, 60, 113(2) and 121(5), (*b*) section 54(1) or (4), or (*c*) regulations made under any of the provisions referred to in paragraphs (*a*) and (*b*) or regulations made under this Act relating to those provisions.". (*c*) Insert the following after subsection (6)— "(7) Payments made to the Board under this section shall not be paid out of the resources of any scheme or trust RAC or out of the assets of any PRSA, as the case may be.".
Section 18	(*a*) In subsection (5)— (i) in subparagraph (i), substitute "€5,000" for "£1,500", and

Provision affected (1)	Amendment (2)
	(ii) in subparagraph (ii), substitute "€25,000" for "£10,000". (*b*) Insert the following after subsection (9): "(10) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC or out of the assets of any PRSA, as the case may be.".
Section 24(2)	Substitute "€5,000" for "£1,500".
Section 26(4)	(*a*) In paragraph (*c*)— (i) in subparagraph (i), substitute "€5,000" for "£1,500", and (ii) in subparagraph (ii), substitute "€25,000" for "£10,000". (*b*) Insert the following after paragraph (*c*): "(*d*) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC, as the case may be.".
Section 54	(*a*) In subsection (5), substitute "€5,000" for "£1,500". (*b*) Insert the following after subsection (5): "(5A) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC, as the case may be.".
Section 63B	(*a*) In paragraph (*a*), substitute "€5,000" for "£1,500". (*b*) In paragraph (*b*), substitute "€25,000" for "£10,000". (*c*) Renumber the existing provision as subsection (1) of that section and insert the following: "(2) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC, as the case may be.".
Section 83	(*a*) In subsection (4)— (i) in paragraph (*a*), substitute "€5,000" for "£1,500", and (ii) in paragraph (*b*), substitute "€25,000" for "£10,000". (*b*) Insert the following after subsection (6): "(7) A fine imposed under this section shall not be paid out of the resources of any scheme or trust RAC or out of the assets of any PRSA, as the case may be.".

PART 3

MISCELLANEOUS AMENDMENTS

Provision affected (1)	Amendment (2)
Section 3	In subsection (2A)(*c*), substitute ", 64A or 81G" for "or 64A".
Section 10(1)	(*a*) Insert the following after paragraph (*f*): "(*fa*) to perform the functions conferred on the Board by this Act;".

Provision affected (1)	Amendment (2)
New section	Insert the following section after section 22: "Attendance before Committee of Public Accounts. 22A.—(1) The chief executive shall, whenever he is required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, give evidence to that Committee on— (*a*) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor General which the Board or the chief executive is required to prepare under this Act, (*b*) the economy and efficiency of the Board in the use of its resources, (*c*) the systems, procedures and practices employed by the Board for the purpose of evaluating the effectiveness of its operations, and (*d*) any matter affecting the Board referred to in a special report of the Comptroller and Auditor General under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993 or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in paragraph (*a*), (*b*) or (*c*)) that is laid before Dáil Éireann. (2) In the performance of his duties under subsection (1), the chief executive shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.".
Section 26	In subsections (1)(*a*) and (6), substitute "81G" for "75" where it occurs.
Sections 38(4), 53(3), 58(3) and 64A(3)	Insert "not later than six months after the date of the determination by the Board" after "the application concerned under subsection (2)" where it occurs.
Section 43(1)	Insert the following after paragraph (*b*): "(*ba*) in the case of a scheme to which this Part applies by virtue of the amendment effected by section 31(*a*) of the Social Welfare and Pensions Act 2005, not later than 1 April 2007, and".
Section 49	Substitute the following for subsection (3): "(3) Subject to Regulations under this section, 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, for the purposes of subsection (2)(*a*), specify a date later than the effective date of the next actuarial funding certificate— (*a*) in a case where the actuary concerned certifies that the failure of the scheme to satisfy the funding standard relates wholly or mainly to either or both of the following: (i) the assets of the scheme being less than expected where— (I) this is due 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

Provision affected (1)	Amendment (2)
	(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; or (ii) the liabilities of the scheme being greater than expected where— (I) this is due to such factors and circumstances as shall be prescribed, and (II) the Board considers that specifying a later date is necessary or appropriate and not contrary to the interests of members of the scheme; or (*b*) in the case of a scheme referred to in section 43(1)(*d*), the Board considers that specifying a later date is necessary or appropriate and not contrary to the interests of members of the scheme.".
Section 50	(*a*) In subsection (1)(*b*), substitute "section 49, or" for "section 49.". (*b*) Insert the following after subsection (1)(*b*): "(*c*) the actuarial funding certificate certifies that the scheme does not satisfy the funding standard and the trustees of the scheme have submitted a funding proposal in accordance with section 49.". (*c*) In subsection (2)(*a*) substitute— (i) "paragraph 2(2)" for "subparagraph 1(2)", and (ii) "paragraph 4(*b*)(i)(I)" for "subparagraph 4(*b*)(i)(I)". (*d*) Substitute the following for subsection (2)(*b*): "(*b*) be such that in the opinion of the actuary concerned— (i) the scheme would satisfy the funding standard in accordance with section 44 immediately following the reduction, or (ii) in the case of a scheme referred to in subsection (1)(*c*), the scheme could reasonably be expected to satisfy the funding standard at the effective date of the next actuarial funding certificate or, where applicable, any later date specified under section 49(3).". (*e*) In subparagraph (3)(*a*)(i) insert "or, in the case of a scheme where a funding proposal has been submitted to the Board pursuant to section 49, such that in the opinion of the actuary concerned the scheme could reasonably be expected to satisfy the funding standard at the effective date of the next actuarial funding certificate or, where applicable, any later date specified under section 49(3)" after "satisfy the funding standard in accordance with section 44 immediately following the reduction". (*f*) Substitute the following for subparagraph (3)(*b*)(ii): "(ii) an actuarial funding certificate certifying that—

Provision affected (1)	Amendment (2)
	(I) at the effective date, being the date of the reduction in benefits, the scheme satisfies the funding standard, or (II) in the case of a scheme where a funding proposal has been submitted to the Board pursuant to section 49, at the effective date of the next actuarial funding certificate or, where applicable, any later date specified under section 49(3), the scheme could reasonably be expected to satisfy the funding standard.".
Section 54 (as amended by *Part 1* of this Schedule)	(*a*) In subsection (1)— (i) substitute "The actuary to or trustees of" for "The trustees of", (ii) in paragraph (*c*), delete "and", and (iii) insert the following after paragraph (*c*): "(*ca*) the actuarial work within the meaning of section 51A(5) in relation to the scheme, including but not necessarily limited to documents, data and advice, relating to the documents referred to in section 51A(5).". (*b*) In subsection (4)(*c*), insert— (i) "or the actuary to'' after "relates", and (ii) ", the actuary'' after "the employer".
Section 56(6)	In paragraph (*b*)(i) insert ", other than a defined contribution scheme to which section 31(*a*) of the Social Welfare and Pensions Act 2005 applies," before "or".
Section 59A(2)	Substitute the following for paragraph (*b*): "(*b*) specify— (i) the circumstances in which trustees will be regarded as possessing the specified qualifications and experience referred to in paragraph (*a*), and (ii) the manner in which trustees may satisfy the Board that they have employed or entered into arrangements with advisers who possess the qualifications and experience referred to in paragraph (*a*).".
Section 81G	(*a*) In subsection (1), insert "a defined benefit scheme or" after "whether a scheme is". (*b*) In subsection (2), insert "within six months after the date of the determination by the Board" after "the application concerned under subsection (1)".
Section 104	In subsection (11), substitute "increases in" for "changes to".
New section	Insert the following section after section 143— "Attendance before Committee of Public Accounts. 143A.—(1) The Pensions Ombudsman shall, whenever he is required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, give evidence to that Committee on— (*a*) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit

Provision affected (1)	Amendment (2)
	by the Comptroller and Auditor General that the Pensions Ombudsman is required to prepare under this Act, (*b*) the economy and efficiency of the Pensions Ombudsman in the use of resources, (*c*) the systems, procedures and practices employed by the Pensions Ombudsman for the purpose of evaluating the effectiveness of operations of the Office of the Pensions Ombudsman, and (*d*) any matter affecting the Pensions Ombudsman referred to in a special report of the Comptroller and Auditor General under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993 or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in paragraph (*a*), (*b*) or (*c*)) that is laid before Dáil Éireann. (2) In the performance of his duties under subsection (1), the Pensions Ombudsman shall not question or express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.".
Section 150(1)	Substitute the following for paragraph (*a*): "(*a*) on being satisfied that any of the conditions for authorisation under section 149(4) have not been or are not being complied with, or".

Section 39.

SCHEDULE 3

ATTENDANCE BEFORE PUBLIC ACCOUNTS COMMITTEE

PART 1

AMENDMENT TO COMBAT POVERTY AGENCY ACT 1986

Provision affected (1)	Amendment (2)
New section	Insert the following section after section 12: "Accountability before Committee of Public Accounts. 12A.—(1) The Director shall, whenever he is required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, give evidence to that Committee on— (*a*) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor

Provision affected (1)	Amendment (2)
	General which the Agency or the Director is required to prepare under this Act, (*b*) the economy and efficiency of the Agency in the use of its resources, (*c*) the systems, procedures and practices employed by the Agency for the purpose of evaluating the effectiveness of its operations, and (*d*) any matter affecting the Agency referred to in a special report of the Comptroller and Auditor General under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993 or in any other report of the Comptroller and Auditor General (in so far as it relates to a matter specified in paragraph (*a*), (*b*) or (*c*)) that is laid before Dáil Éireann. (2) In the performance of his duties under subsection (1) of this section, the Director shall not question nor express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.".

PART 2

AMENDMENT TO FAMILY SUPPORT AGENCY ACT 2001

Provision affected (1)	Amendment (2)
Section 26	Substitute the following section for section 26: "Accountability before Committee of Public Accounts. 26.—(1) The chief executive shall, whenever he or she is required to do so by the Committee of Dáil Éireann established under the Standing Orders of Dáil Éireann to examine and report to Dáil Éireann on the appropriation accounts and reports of the Comptroller and Auditor General, give evidence to that Committee on— (*a*) the regularity and propriety of the transactions recorded or required to be recorded in any book or other record of account subject to audit by the Comptroller and Auditor General which the Agency or the chief executive is required by this Act to prepare, (*b*) the economy and efficiency of the Agency in the use of its resources, (*c*) the systems, procedures and practices employed by the Agency for the purpose of evaluating the effectiveness of its operations, and (*d*) any matter affecting the Agency referred to in a special report of the Comptroller and Auditor General under section 11(2) of the Comptroller and Auditor General (Amendment) Act 1993 or in any other report of the Comptroller and Auditor

Provision affected (1)	Amendment (2)
	General (in so far as it relates to a matter specified in paragraph (*a*), (*b*) or (*c*)) that is laid before Dáil Éireann. (2) In the performance of his or her duties under subsection (1), the chief executive shall not question nor express an opinion on the merits of any policy of the Government or a Minister of the Government or on the merits of the objectives of such a policy.".

Number 8 *of* 2007

SOCIAL WELFARE AND PENSIONS ACT 2007

REVISED

Updated to 9 January 2023

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 not annotated and only shows textual amendments. An annotated version of this revision is also available which shows textual and non-textual

amendments and their sources. It also shows editorial notes including statutory instruments made pursuant to the Act and previous affecting provisions.

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. 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.