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



Number 2 *of* 2008

SOCIAL WELFARE AND PENSIONS ACT 2008

REVISED

Updated to 9 January 2023

This Revised Act is an administrative consolidation of the *Social Welfare and Pensions Act 2008*. 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 2021, 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 2 *of* 2008

SOCIAL WELFARE AND PENSIONS ACT 2008

REVISED

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ARRANGEMENT OF SECTIONS

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8. One-parent family payment — increase in income limit and amendment.
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Blind Persons Act 1920	10 & 11 Geo. 5, c. 49
Children Act 2001	2001, No. 24
Companies Act 1990	1990, No. 33
Criminal Law (Insanity) Act 2006	2006, No. 11
Family Law Act 1995	1995, No. 26
Family Law (Divorce) Act 1996	1996, No. 33
Health Act 1947	1947, No. 28
Health Act 1970	1970, No. 1
Health Contributions Act 1979	1979, No. 4
Lunacy (Ireland) Act 1821	1 & 2 Geo. 4, c. 33
Mental Health Act 2001	2001, No. 25
Pensions (Amendment) Act 1996	1996, No. 18
Pensions (Amendment) Act 2002	2002, No. 18

Pensions Act 1990	1990, No. 25
Pensions Acts 1990 to 2006	
Social Welfare Acts	
Social Welfare and Pensions Act 2007	2007, No. 8
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
Trial of Lunatics Act 1883	46 & 47 Vic., c. 38

Number 2 *of* 2008

SOCIAL WELFARE AND PENSIONS ACT 2008

REVISED

Updated to 9 January 2023

AN ACT TO AMEND THE SOCIAL WELFARE ACTS AND THE PENSIONS ACT 1990 AND TO MAKE RELATED AMENDMENTS OF THE FAMILY LAW ACT 1995 AND THE FAMILY LAW (DIVORCE) ACT 1996.

[7*th March*, 2008]

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 2008.

(2) The Social Welfare Acts and *sections 2* to *25* shall be read together as one.

(3) *Sections 26* to *29* and the Pensions Acts 1990 to 2007 may be cited together as the Pensions Acts 1990 to 2008.

(4) Subject to *subsections (5)* and *(6)*, this Act shall come into operation on its passing.

(5) *Sections 3*, *8*, *9* and *10* shall come into operation, or be taken to have come into operation, on the dates respectively specified in those sections.

(6) *Sections 5*, *12* to *17*, *18(2)* to *(4)* and *27* to *31* 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.

PART 2

Amendment of Social Welfare Acts

Definitions.

2.— In this Part—

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

" Act of 2007 " means the Social Welfare and Pensions Act 2007;

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

Child benefit — new rates.

3.— (1) Schedule 4 to the Principal Act is amended by substituting the following for Part 4 (inserted by section 4 of the Act of 2007):

"PART 4

AMOUNTS OF CHILD BENEFIT

Amount for each of first 2 children (1)	Amount for each child in excess of 2 (2)
€166.00	€203.00

".

(2) This section comes into operation on 1 April 2008.

Early childcare supplement — increase in rate.

4.— Section 223B of the Principal Act (inserted by section 28 of the Act of 2006) is amended by substituting "€1,100" for "€1,000" and by substituting "€275" for "€250".

Transfer of pension rights to EC institutions scheme.

5.— F1**[**...**]**

Illness benefit — improvement.

6.— Section 41(1)(*c*)(i*a*) (inserted by section 5(*b*) of the Act of 2007) of the Principal Act is amended in clause (I) by inserting "invalidity pension," after "receipt of".

State pension (non-contributory) — improvements.

7.— The Principal Act is amended in section 159 (substituted by section 16(1)(*e*) of the Act of 2006)—

(*a*) by inserting ", disability allowance under Chapter 10 of this Part" after "section 178", and

(*b*) by inserting the following after paragraph (*c*):

"(*ca*) an amount equal to the rate of disability allowance which was payable in accordance with section 211 immediately before becoming entitled to State pension (non-contributory) and the rate payable in accordance with sections 156, 157 and 158, or".

One-parent family payment — increase in income limit and amendment.

8.— (1) Section 173 of the Principal Act (amended by section 22 of the Act of 2007) is amended by substituting the following for subsection (3):

"(3) Subject to this Act, a one-parent family payment is not payable to a qualified parent whose weekly earnings (including wages and profit from any form of self-employment), calculated or estimated as prescribed, exceed €425.".

(2) Part 5 of Schedule 3 to the Principal Act (amended by section 35 of the Act of 2007) is amended in Rule 1 by substituting the following for paragraph (4):

"(4) (*a*) subject to subparagraph (*b*), in the case of one-parent family payment, the weekly earnings (including wages and profit from any form of self-employment), calculated or estimated as prescribed, constitute the weekly means of that parent from earnings for the purposes of Chapter 7 of Part 3,

(*b*) in calculating the weekly earnings for the purposes of subparagraph (*a*), an amount of €146.50 together with half the weekly earnings in excess of that amount shall be disregarded;".

(3) This section comes into operation on 8 May 2008.

Respite care grant — increase.

9.— (1) Section 225 of the Principal Act (amended by section 28(*a*) of the Act of 2007) is amended in subsection (1) by substituting "€1,700" for "€1,500".

(2) This section comes into operation on 5 June 2008.

Detention in legal custody.

10.— (1) Section 249 of the Principal Act (amended by section 4 and Schedule 1 of the Act of 2006) is amended—

(*a*) in subsections (1)(*b*), (2)(*b*), (6)(*b*) and (10) by deleting "penal servitude,", and

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

"(1A) A person shall not be regarded as undergoing detention in legal custody for the purposes of entitlement to disability allowance while the person is detained for treatment pursuant to—

(*a*) an admission order or renewal order made under the Mental Health Act 2001,

(*b*) an order made under section 38 of the Health Act 1947,

(*c*) an order made under section 4 or section 5 of the Criminal Law (Insanity) Act 2006,

(*d*) an order made under section 17 of the Lunacy (Ireland) Act 1821, or

(*e*) an order made under section 2 of the Trial of Lunatics Act 1883.".

(2) This section is deemed to have come into effect on 1 June 2005.

State pension (contributory) — homemakers.

11.— Section 108 of the Principal Act (substituted by section 8 of the Act of 2006) is amended—

(*a*) in subsection (2) by substituting the following for paragraph (*a*) of the definition of "homemaker":

"(*a*) is resident in the State, or is a person referred to in paragraph (*a*), (*b*) or (*c*) of section 219(2), and is under pensionable age,",

(*b*) by substituting the following for subsection (2A):

"(2A) The question whether a person satisfies the criteria set out in the definition of 'homemaker' in subsection (2) is a question that may be decided by a deciding officer.".

Blind welfare allowance.

12.— The Principal Act is amended—

(*a*) in Part 3 by inserting the following after Chapter 5:

"Chapter 5A

Blind Welfare Allowance

Interpretation.

161F.— In this Chapter—

' institution ' has the same meaning as in section 59 of the Health Act 1970;

' weekly means ', in relation to a person, means the weekly means of the person as calculated in accordance with Part 4 of Schedule 3 and the amount so calculated shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

Entitlement to payment.

161G.— Subject to this Act and to regulations made under this Act, an allowance (in this Act referred to as 'blind welfare allowance') is payable to a person if—

(*a*) the person—

(i) has attained the age of 18 years, or

(ii) has attained the age of 16 years and is in receipt of or entitled to disability allowance under Chapter 10 of this Part,

(*b*) the weekly means of the person as calculated in accordance with Part 4 of Schedule 3 do not exceed the appropriate highest amount of weekly means at which blind welfare allowance may be paid to that person in accordance with section 161H,

(*c*) the person—

(i) is in receipt of blind pension under Chapter 5 of this Part,

(ii) is on the National Blind Register compiled by the National Council for the Blind of Ireland, or

(iii) submits a certificate of visual impairment, containing such information as is prescribed, from a registered ophthalmic surgeon or a registered optometrist,

and

(*d*) the person is habitually resident in the State at the date of the making of the application for blind welfare allowance.

Rate of blind welfare allowance.

161H.— (1) The rate (in this Chapter referred to as ' the scheduled rate ') of blind welfare allowance is the weekly rate set out in column (2) in Part 1 of Schedule 4.

(2) Blind welfare allowance is payable to a person who has not attained pensionable age—

(*a*) at the scheduled rate, where the weekly means of the person do not exceed the allowable amount, being the sum of—

(i) the rate of blind pension set out in column (2) in Part 1 of Schedule 4 (including any increase in respect of a qualified child),

(ii) the highest rate of increase set out in Part 3 of Schedule 4 (where the person is one of a couple), and

(iii) the scheduled rate,

or

(*b*) at the scheduled rate reduced by 10 cent for each amount, if any, of 10 cent by which the weekly means of the person exceed the allowable amount referred to in paragraph (*a*).

(3) Blind welfare allowance is payable to a person who has attained pensionable age—

(*a*) at the scheduled rate, where the weekly means of the person do not exceed the allowable amount, being the sum of—

(i) the rate of the State pension (non-contributory) set out in column (2) in Part 1 of Schedule 4 (including any increase in respect of a qualified child),

(ii) the highest rate of increase set out in Part 2 of Schedule 4 (where the person is one of a couple), and

(iii) the scheduled rate,

or

(*b*) at the scheduled rate reduced by 10 cent for each amount, if any, of 10 cent by which the weekly means of the person exceed the allowable amount referred to in paragraph (*a*).

Increases for a qualified child.

161I.— (1) Subject to subsection (2), the weekly rate of blind welfare allowance payable in accordance with section 161H is increased by the amount set out in column (4) of Part 1 of Schedule 4 in respect of each qualified child.

(2) Where each of a couple are in receipt of blind welfare allowance, any increase of blind welfare allowance payable under subsection (1) in respect of a qualified child who normally resides with the couple is payable to each of them at the rate of one-half of the amount otherwise payable.

Calculation of means—couples.

161J.— (1) The following rules apply for the purpose of calculating the amount of blind welfare allowance payable to a person ('the claimant'):

(*a*) subject to paragraph (*b*), where the claimant and the claimant's spouse are members of the same household, their means shall be aggregated and shall be regarded as the means of the claimant,

(*b*) where the claimant and the claimant's spouse are both in receipt of blind pension under Chapter 5 of this Part or both satisfy the requirements of section 161G(1)(*c*), the means of the claimant shall be taken to be one-half of the aggregated means of both of them.

(2) For the purposes of subsection (1), a person is the spouse of the claimant if the claimant and that person are—

(*a*) husband and wife, or

(*b*) a man and woman who are not married to each other but are cohabiting as husband and wife.

Payment while in an institution.

161K.— A person who is in receipt of blind welfare allowance at the time of admittance to an institution is entitled to continue to receive the allowance for such period, and in such circumstances, as are prescribed.

Disqualification.

161L.— (1) Regulations under this Act may provide for the disqualification from receiving blind welfare allowance of a person who fails without good cause to comply with such requirements as are specified by the regulations.

(2) The requirements referred to in subsection (1) may include, but are not limited to, requirements—

(*a*) to attend for, or submit to, any medical or other examination or treatment, and

(*b*) to be available to meet with an officer of the Minister regarding the person's claim for blind welfare allowance.",

(*b*) by substituting the following for Part 4 of Schedule 3:

"PART 4

Sections 161G and 196.

BLIND WELFARE ALLOWANCE AND SUPPLEMENTARY WELFARE ALLOWANCE

1. In calculating the weekly means of a person for blind welfare allowance or supplementary welfare allowance account shall be taken of the following:

(1) other than in such circumstances, and subject to such conditions and for such periods, as are 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 the person) 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—

(*a*) for the purposes of blind welfare allowance, in accordance with reference 2 of Table 1 to this Schedule, or

(*b*) for the purposes of supplementary welfare allowance, in accordance with reference 3 of that Table,

constitutes the weekly means of a person from that property;

(2) all income in cash, including the net cash value of any non-cash earnings derived from personal exertions and such non-cash benefits as are prescribed and the actual or estimated amount of any household income, whether as contributions to the expenses of the household or otherwise, but excluding—

(*a*) the amounts at references 2 to 11, 18A and 19 in Table 2 to this Schedule,

(*b*) in such cases as are prescribed, any moneys received by way of a maintenance grant,

(*c*) any income arising from a blind welfare allowance under section 161G of this Act,

(*d*) any sums arising from the investment or profitable use of property (not being property personally used or enjoyed by the person or a farm of land leased by the person),

(*e*) such amount as is prescribed of earnings from employment of a rehabilitative nature,

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

(*g*) 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 the sum of the first €75 of any additional income (within the meaning of Rule 2) and 25 per cent of so much of that additional income as exceeds €75, when that additional income has been reduced by the aggregate of—

(I) any allowable contribution referred to in Regulations 41 and 42 of the Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001),

(II) any amount deducted from reckonable earnings under section 13 and regulations made under section 14,

(III) any amount deducted from reckonable earnings under section 5 of the Health Contributions Act 1979,

and

(ii) the amount by which carer's allowance as set out in column (2) at reference 8(*a*) or 8(*b*), as appropriate, of Part 1 of Schedule 4 exceeds—

(I) the amount of supplementary welfare allowance set out in column (3) at reference 10 of Part 1 of Schedule 4, where the person, or the person's spouse, is in receipt of carer's allowance under Part 3,

(II) the amount of supplementary welfare allowance set out in column (2) at reference 10 of Part 1 of Schedule 4, where the person, not being one of a couple, is in receipt of carer's allowance under Part 3,

(iii) the amount by which carer's benefit as set out in column (2) at reference 7(*a*) or 7(*b*), as appropriate, of Part 1 of Schedule 2 exceeds—

(I) the amount of supplementary welfare allowance set out in column (3) at reference 10 of Part 1 of Schedule 4, where the person, or the person's spouse, is in receipt of carer's benefit under Part 2,

(II) the amount by which carer's benefit as set out in column (2) at reference 7(*a*) or 7(*b*), as appropriate, of Part 1 of Schedule 2 exceeds the amount of supplementary welfare allowance set out in column (2) at reference 10 of Part 1 of Schedule 4, where the person, not being one of a couple, is in receipt of carer's benefit under Part 2,

(iv) the amount payable under section 186A,

(*h*) in the case of blind welfare allowance—

(i) where the person, or the person's spouse, is in receipt of carer's allowance under Chapter 8 of Part 3, the amount by which carer's allowance as set out in column (2) at reference 8(*a*) or 8(*b*), as appropriate, of Part 1 of Schedule 4 exceeds—

(I) the highest rate of increase of blind pension set out in Part 3 of Schedule 4 (where the person has not attained pensionable age), or

(II) the highest rate of increase of State pension (non-contributory) set out in Part 2 of Schedule 4 (where the person has attained pensionable age),

(ii) where the person, not being one of a couple, is in receipt of carer's allowance under Chapter 8 of Part 3, the amount by which carer's allowance as set out in column (2) at reference 8(*a*) or 8(*b*), as appropriate, of Part 1 of Schedule 4 exceeds—

(I) the amount of blind pension set out in column (2) at reference 5 of Part 1 of Schedule 4 (where the person has not attained pensionable age), or

(II) the highest rate of increase of State pension (non-contributory) set out in column (2) at reference 4 of Part 1 of Schedule 4 (where the person has attained pensionable age),

(iii) the amount payable under section 186A;

(3) the value of any advantage accruing to the person from—

(*a*) the use or enjoyment of property (other than a domestic dwelling or a farm building owned and occupied, or furniture and personal effects) which is personally used or enjoyed by the person, and

(*b*) the leasing by the person of a farm of land;

(4) all income and the value of all property of which the person has directly or indirectly deprived himself or herself in order to qualify himself or herself for the receipt of blind welfare allowance or supplementary welfare allowance;

(5) in the case of supplementary welfare allowance—

(*a*) the weekly value, calculated in such manner as is prescribed, of any benefit or privilege enjoyed by the person by reason of—

(i) residing with a parent or step-parent, and

(ii) not having attained such age as is prescribed,

and

(*b*) the weekly value of any benefit or privilege, other than benefit or privilege referred to in paragraph (*a*), enjoyed by the person.

2. In Rule 1(2)(*g*)(i), 'additional income' means the amount by which the aggregate of—

(*a*) income arising from such employment or training as is prescribed,

(*b*) income arising from the receipt by the person of family income supplement under Part 6, and

(*c*) the aggregate of—

(i) any maintenance payments made by a liable relative, and

(ii) the net cash value of the non-cash benefits referred to in Rule 1(2),

in so far as it exceeds €4,952,

which, when aggregated with the assessable weekly means of the person from all other sources under this Part, is in excess of—

(i) the rate of supplementary welfare allowance set out in column (2) of Part 1 of Schedule 4, increased by

(ii) the amount set out in column (3) of that Part, where the person has a spouse, and

(iii) the amount set out in column (4) of that Part multiplied by the number of qualified children.

3. In determining entitlement to rent or mortgage interest supplement payable under section 198, the non-cash benefits referred to in Rule 1(2) shall include the weekly net cash value to the person of the annual housing costs of the person actually incurred and paid by a liable relative.

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

5. In the case of supplementary welfare allowance, where a person or the person's spouse has any additional income to which Rule 1(2)(*e*) or Rule 1(2)(*g*)(i) may apply, only one such Rule shall apply, being whichever is the more favourable.

6. (1) Subject to paragraph (2), Rules 1(1), 1(2)(*f*) and 1(2)(*g*) shall not have the effect of reducing the rate of supplementary welfare allowance below the rate payable immediately before 6 June 2007.

(2) This rule shall cease to apply to any person whose means have increased.",

(*c*) in Table 1 of Schedule 3—

(i) at reference 2 by substituting "in Rule 1(1) of Part 2 (for the purposes of disability allowance) and Rule 1(1) of Part 4 (for the purposes of blind welfare allowance)" for "in Rule 1(1) of Part 2, for the purposes of disability allowance,", and

(ii) at reference 3 by inserting "(for the purposes of supplementary welfare allowance)" after "Part 4",

and

(*d*) F2**[**...**]**

Blind welfare allowance — consequential amendments.

13.— The Principal Act is amended—

(*a*) in section 2(3)(*b*)(i) by inserting "161J" after "156(1),",

(*b*) in section 139(1) by inserting the following after paragraph (*d*):

"(*da*) blind welfare allowance.",

(*c*) in section 241(2)(*c*) by inserting "blind welfare allowance," after "blind pension,",

(*d*) in section 244(1)(*c*)(iii)—

(i) by inserting "blind welfare allowance," after "disablement pension,", and

(ii) by substituting "the pension, allowance, benefit or supplement" for all the words from and including "the pension" to and including "or supplement",

(*e*) in section 246(3) by inserting "161G(1)(*d*)," after "153(*c*),",

(*f*) in section 247—

(i) in subsection (1)(*b*) by inserting ", blind welfare allowance" after "other than", and

(ii) in subsection (2)(*b*) by inserting ", blind welfare allowance" after "other than",

(*g*) in section 249 (as amended by *section 10* of this Act) by inserting the following after subsection (15):

"(16) A person is disqualified for receipt of blind welfare allowance—

(*a*) while the person is undergoing a period of imprisonment or detention in legal custody, and

(*b*) except where regulations otherwise provide, while the person is resident, whether temporarily or permanently, outside the State.",

(*h*) in section 265(1) by deleting subparagraph (iv) of paragraph (*a*) of the definition of "relevant purpose",

(*i*) in Part 3 of Schedule 3 by substituting the following for clause (ii) of Rule 1(2)(*b*):

"(ii) any income arising from blind welfare allowance under Chapter 5A of Part 3,",

and

(*j*) in Part 5 of Schedule 3 by substituting the following for clause (iv) of Rule 1(2)(*b*):

"(iv) any income arising from blind welfare allowance under Chapter 5A of Part 3,".

Blind welfare allowance — commencement and transitional.

14.— (1) In this section—

" Chapter 5A " means Chapter 5A (inserted by *section 12* of this Act) of Part 3 of the Principal Act;

" former blind welfare allowance " means a grant or allowance in pursuance of a scheme for promoting the welfare of the blind prepared under section 2 of the Blind Persons Act 1920.

(2) Notwithstanding anything to the contrary in Chapter 5A but subject to subsection (3), where, immediately before the commencement of this section, a person is in receipt of any income arising from the former blind welfare allowance, blind welfare allowance under Chapter 5A is payable to that person on and from that commencement at a rate not less than the rate of the former blind welfare allowance payable to that person immediately before that commencement.

(3) Subsection (2) ceases to apply upon the occurrence, on or after the date of commencement of this section, of a change in the person's circumstances such as to affect the person's entitlement under Chapter 5A.

(4) Any determination by an employee of the Executive in relation to the award of the former blind welfare allowance to a person before the commencement of this section has effect, on and from that commencement, as a decision by a deciding officer to award blind welfare allowance to that person under Chapter 5A.

(5) Where, immediately before the commencement of this section, an application made by a person for the former blind welfare allowance has not been finally determined, that application shall be deemed to be an application for blind welfare allowance under Chapter 5A.

Domiciliary care allowance.

15.— Part 3 of the Principal Act is amended by inserting the following after Chapter 8:

"Chapter 8A

Domiciliary Care Allowance

Interpretation.

186B.— In this Chapter—

' institution ', means a hospital, convalescent home or home for children suffering from physical or mental disability or ancillary accommodation and any other similar establishment providing residence, maintenance or care where the cost of the child's maintenance in that institution is being met in whole or in part by or on behalf of the Executive or the Department of Education and Science;

‘ international organisation ’ means an international intergovernmental organisation, including, in particular and without limiting the generality of the foregoing—

(*a*) the United Nations Organization and its specialist agencies,

(*b*) the institutions and agencies of the European Communities,

(*c*) the Council of Europe, and

(*d*) the Organisation for Economic Co-operation and Development;

‘ qualified child ’ has the meaning given by section 186C;

‘ qualified person ’ has the meaning given by section 186D.

Qualified child.

186C.— A person who is under the age of 16 years (in this section referred to as ‘the child’) is a qualified child for the purposes of payment of domiciliary care allowance if—

(*a*) a medical practitioner has certified, in such manner as is prescribed, that—

(i) the child has a severe disability requiring continual or continuous care and attention substantially in excess of the care and attention normally required by a child of the same age, and

(ii) the disability is such that the child is likely to require full-time care and attention for at least 12 consecutive months,

(*b*) the child—

(i) is ordinarily resident in the State, or

(ii) satisfies the requirements of section 219(2),

and

(*c*) the child is not detained in a children detention school as defined in section 3 of the Children Act 2001.

Qualified person.

186D.— (1) A person is a qualified person for the purpose of receiving domiciliary care allowance in respect of a qualified child if—

(*a*) the child normally resides with that person,

(*b*) that person provides for the care of the child, and

(*c*) at the date of the making of the application for domiciliary care allowance—

(i) that person is habitually resident in the State, or

(ii) the requirements of section 219(2) are satisfied in relation to that person.

(2) For the purposes of subsection (1)(*a*) the Minister may by regulation make rules for determining with whom a qualified child is to be regarded as normally residing.

Payments while child is resident in an institution.

186E.— (1) Subject to subsections (2) and (3), domiciliary care allowance is not payable for any period during which a child is resident in an institution.

(2) Subject to this Chapter, regulations may provide, subject to such conditions and in such circumstances as are prescribed, for payment of domiciliary care

allowance at a rate less than the scheduled rate referred to in section 186F in respect of a qualified child in respect of whom the allowance would be payable but for the fact that the qualified child is resident in an institution, where the child is temporarily resident with the qualified person for a period of not less than two days in any one week.

(3) Where a qualified child in respect of whom a domiciliary care allowance is payable is admitted to an institution otherwise than in the circumstances referred to in subsection (2), that allowance shall continue to be payable for such period, and in such circumstances as are prescribed.

Rate of payment.

186F.— (1) Subject to this Act, a person shall, so long as he or she remains a qualified person, be paid out of moneys provided by the Oireachtas a monthly allowance at the rate (in this section referred to as 'the scheduled rate') set out in Part 5 of Schedule 4.

(2) Regulations may provide for the payment of domiciliary care allowance at a rate lower than the scheduled rate in the case of a qualified child in respect of whom an allowance is payable in accordance with section 186E(2).

Medical examination.

186G.— (1) A qualified child in respect of whom domiciliary care allowance is in payment shall attend for or submit to such medical or other examinations as are required in accordance with regulations.

(2) Regulations made for the purposes of subsection (1) may also provide for disqualifying a person for receiving domiciliary care allowance where the qualified child in respect of whom the domiciliary care allowance is payable fails without good cause to attend for or submit to such medical or other examination as may be required in accordance with those regulations.

Only one domiciliary care allowance payable.

186H.— Not more than one domiciliary care allowance is payable in any month in respect of any one qualified child.".

Domiciliary care allowance — consequential amendments.

16.— The Principal Act is amended —

(*a*) in section 139(1) by inserting the following after paragraph (*h*):

"(*ha*) domiciliary care allowance.",

(*b*) in section 224(1)(*a*) by inserting ", domiciliary care allowance" after "carer's allowance",

(*c*) in section 225(2) by deleting paragraph (*d*),

(*d*) in section 241 by inserting the following after subsection (4):

"(4A) A person who fails to make a claim for domiciliary care allowance within the prescribed time is disqualified for payment in respect of any day before the date on which the claim is made unless a deciding officer or appeals officer is satisfied that there was good cause for delay in making the claim, in which case, domiciliary care allowance is payable from the specified day (being the day specified in regulations made for the purposes of section 242(1)(*a*) as the day in each month for the payment of domiciliary care allowance) in the month following that in which the claimant became a qualified person within the meaning of section 186D(1).",

(*e*) in section 244(1)(*c*)(iii)—

(i) by inserting "domiciliary care allowance," before "child benefit,", and

(ii) by substituting "the pension, allowance, benefit or supplement" for all the words from and including "the pension" to and including "or supplement",

(*f*) in section 246(3) by inserting "186D(3)," before "192,",

(*g*) in section 247—

(i) in subsection (1)(*b*) by inserting ", domiciliary care allowance" after "186A",

(ii) in subsection (2)(*b*) by inserting ", domiciliary care allowance" after "186A",

(*h*) in section 249 by inserting the following subsection at the end of the section:

"(17) A person is disqualified for receipt of domiciliary care allowance—

(*a*) while the person is undergoing a period of imprisonment or detention in legal custody, and

(*b*) except where regulations otherwise provide, while the person is resident, whether temporarily or permanently, outside the State.",

and

(*i*) in Schedule 4 by inserting the following after Part 4 (inserted by *section 3(1)* of this Act):

"PART 5

Section 186F.

Amount of Domiciliary Care Allowance

The monthly amount of domiciliary care allowance, per child, is €299.60.".

Domiciliary care allowance — commencement and transitional.

17.— (1) In this section—

" Chapter 8A " means Chapter 8A (inserted by *section 15* of this Act) of Part 3 of the Principal Act;

" Health Act allowance " means an allowance for the domiciliary care of children under section 61 of the Health Act 1970.

(2) Notwithstanding anything to the contrary in Chapter 8A but subject to subsection (3), where immediately before the commencement of this section, a person is in receipt of Health Act allowance, a domiciliary care allowance is payable to that person under Chapter 8A on and from that commencement at a rate not less than the rate of Health Act allowance payable to that person immediately before that commencement.

(3) Subsection (2) ceases to apply upon the occurrence, on or after the date of commencement of this section, of a change in the circumstances of that person or of the child in respect of whom the allowance is payable such as to affect the person's entitlement under Chapter 8A.

(4) Any determination by an employee of the Executive in relation to the award to a person of Health Act allowance made before the commencement of this section has effect, on and from that commencement, as a decision by a deciding officer to award domiciliary care allowance to that person under Chapter 8A.

(5) Where, immediately before the commencement of this subsection, an application made by a person for Health Act allowance has not been finally determined, that

application shall be deemed to be an application for domiciliary care allowance under Chapter 8A.

Supplementary welfare allowance.

18.— (1) The Principal Act is amended in section 312 by substituting "under section 196, 197 or 198" for "for supplementary welfare allowance".

(2) The Principal Act is amended as indicated in *Schedule 1*.

(3) Any determination by an employee of the Executive in relation to the award to a person of supplementary welfare allowance made before the commencement of this subsection has effect, on and from that commencement, as a decision by a designated person to award supplementary welfare allowance to that person under Chapter 9 of Part 3 of the Principal Act as amended by *subsection (2)*.

(4) Where, immediately before the commencement of this section, an application made by a person for supplementary welfare allowance has not been finally determined, that application shall be deemed to be an application for supplementary welfare allowance under Chapter 9 of Part 3 of the Principal Act as amended by *subsection (2)*.

Claims.

19.— Section 241(6) of the Principal Act is amended by inserting "respite care grant or" after "claim for".

Payments to persons other than claimant or beneficiary.

20.— Section 244 of the Principal Act is amended—

(*a*) in subsection (1)—

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

"(*b*) for—

(i) enabling a person to be appointed to exercise, on behalf of a claimant or beneficiary who—

(I) is under 16 years of age, or

(II) is certified by a medical practitioner to be a person who is or is likely soon to become unable for the time being to manage his or her own financial affairs,

any right or power otherwise exercisable under this Act by the claimant or beneficiary, and

(ii) subject to such conditions and in such circumstances as are prescribed for assuring the personal welfare of the claimant or beneficiary, authorising a person so appointed to receive and deal with any sum payable by way of benefit on behalf, and for the benefit, of the claimant or beneficiary,",

(ii) by inserting ", subject to such conditions and in such circumstances as are prescribed," after "enabling" in paragraph (*c*),

and

(*b*) by inserting the following after subsection (2):

"(3) Regulations under this section may make provision for the powers exercisable by, and the obligations of, persons appointed to receive and deal with sums payable by way of benefit, including, in particular, an obligation to account for sums so received.".

Provisions with respect to habitual residence.

21.— Section 246(3) of the Principal Act is amended by inserting "186A(2)," after "180,".

Proceedings.

22.— Section 343 of the Principal Act is amended—

(*a*) by substituting "admissible as evidence" for "conclusive", and

(*b*) in paragraphs (*a*) and (*b*) by substituting "may" for "shall".

Schedule 3, Part 2.

23.— Part 2 of Schedule 3 to the Principal Act (as amended by section 35 of the Act of 2007) is amended in Rule 1(1) by substituting the following for "calculated in accordance with Table 1 to this Schedule, constitutes":

"calculated—

(*a*) for the purposes of jobseeker's allowance, pre-retirement allowance or farm assist, in accordance with reference 1 of Table 1 to this Schedule, or

(*b*) for the purposes of disability allowance, in accordance with reference 2 of Table 1 to this Schedule,

constitutes".

Supplementary welfare allowance — calculation of weekly means.

24.— Part 4 of Schedule 3 to the Principal Act (as amended by section 36 of the Act of 2007) is amended—

(*a*) in Rule 1(2)(*a*) by inserting ", 18A" after "11",

(*b*) in Rule 1(2)(*b*) 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 the sum of the first €75 of any additional income (within the meaning of Rule 2) and 25 per cent of so much of that additional income as exceeds €75, when that 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, and

(C) any amount deducted from reckonable earnings under section 5 of the Health Contributions Act 1979, and

(II) the amount by which carer's allowance as set out in column (2) at reference 8(*a*) or 8(*b*), as appropriate, of Part 1 of Schedule 4 exceeds—

(A) the amount of supplementary welfare allowance set out in column (3) at reference 10 of Part 1 of

Schedule 4, where the person, or the person's spouse, is in receipt of carer's allowance under Part 3; or

(B) the amount of supplementary welfare allowance set out in column (2) at reference 10 of Part 1 of Schedule 4, where the person, not being one of a couple, is in receipt of carer's allowance under Part 3;

(III) the amount by which carer's benefit as set out in column (2) at reference 7(*a*) or 7(*b*), as appropriate, of Part 1 of Schedule 2 exceeds—

(A) the amount of supplementary welfare allowance set out in column (3) at reference 10 of Part 1 of Schedule 4, where the person, or the person's spouse, is in receipt of carer's benefit under Part 2; or

(B) the amount of supplementary welfare allowance set out in column (2) at reference 10 of Part 1 of Schedule 4, where the person, not being one of a couple, is in receipt of carer's benefit under Part 2;

and

(IV) the amount payable under section 186A;",

(*c*) in Rule 1A (inserted by section 36 of the Act of 2007) by—

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

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

and

(ii) substituting the following for paragraph (3):

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

and

(*d*) substituting the following for Rule 2:

"2.— In Rule 1(2)(*b*)(v)(I), ' additional income ' means the amount by which the aggregate of—

(*a*) income arising from such employment or training as is prescribed,

(*b*) income arising from the receipt by the person of family income supplement under Part 6, and

(*c*) the aggregate of—

(i) any maintenance payments made by a liable relative, and

(ii) the net cash value of the non-cash benefits referred to in Rule 1A(1),

in so far as it exceeds €4,952,

which, when aggregated with the assessable weekly means of the person from all other sources under this Part, is in excess of—

(i) the rate of supplementary welfare allowance set out in column (2) of Part 1 of Schedule 4, increased by

(ii) the amount set out in column (3) of that Part, where the person has a spouse, and

(iii) the amount set out in column (4) of that Part multiplied by the number of qualified children.".

Amendments of Act of 2007.

25.— The Act of 2007 is amended—

(*a*) in section 9 by deleting paragraphs (*b*), (*e*)(i), (*g*)(i) and (*i*),

(*b*) in section 25 by repealing subsection (2),

(*c*) in section 35 by deleting subparagraph (i) of paragraph (*a*), and

(*d*) by repealing Schedule 1.

PART 3

Amendment of Pensions Act 1990

Definitions.

26.— In this Part " Principal Act " means the Pensions Act 1990.

Registered administrators.

27.— The Principal Act is amended—

(*a*) in section 2(1) by—

(i) inserting the following after the definition of " occupational pension scheme ":

" ' one-member arrangement ' means a defined contribution scheme that has been established for one person only including a scheme so established that has another member by reason of the operation of a pension adjustment order;

' outsourcing arrangement ' means an arrangement of any form between a registered administrator and another person for the performance by that other person of a process, service or activity which would otherwise be undertaken by the registered administrator itself, and 'outsourced' shall be construed accordingly;

' pension adjustment order ' means an order under section 12(2) or (3) of the Family Law Act 1995 or section 17(2) or (3) of the Family Law (Divorce) Act 1996;

' pensioneer trustee ' means a person who is for the time being approved by the Revenue Commissioners to act as such in accordance with requirements imposed under Part 30 of the Taxes Consolidation Act 1997;",

(ii) inserting the following after the definition of " preserved benefit ":

" ' professional trustee ' means a person who—

(*a*) holds himself out as having special knowledge, skills and expertise with respect to pension trusts, and

(*b*) in the course of a profession or business provides trustee services to schemes or trust RACs;",

(iii) inserting the following after the definition of " reckonable service ":

" ' registered administrator ' means a person registered with the Board as a registered administrator under Part VIA;",

and

(iv) substituting the following for the definition of " trustees ",

" ' trustees ' means—

(*a*) in relation to a scheme established under a trust or to a trust RAC, the trustees of the scheme or trust RAC, and

(*b*) in relation to a scheme established otherwise than under a trust (except in sections 54(2), 55(1A), 59, 59A, 59AA, 62, 63 and 64), the administrator of the scheme;",

(*b*) in section 3(1)—

(i) in paragraph (*a*)—

(I) by substituting "a person," for "a person, or" in subparagraph (v), and

(II) by substituting the following for subparagraph (vi):

"(vi) a registered administrator, or

(vii) any other person,",

and

(ii) by inserting the following after paragraph (*c*):

"(*d*) The defence set out in paragraph (*c*) is not available to a registered administrator in respect of the failure by another person to perform any process, service, or activity outsourced to that person by the registered administrator.",

(*c*) in section 3A by inserting the following after subsection (7):

"(8) This section does not apply to a registered administrator.",

(*d*) in section 18—

(i) in subsection (1), by substituting the following for all the words after "investigate":

"on its behalf—

(*a*) the state and conduct of a scheme or trust RAC,

(*b*) the state of a PRSA product, or

(*c*) the activities of a registered administrator in that capacity.",

(ii) by substituting the following for subsection (2):

"(2) The Board or an authorised officer may, by notice in writing—

(*a*) in relation to a scheme or trust RAC, require the employer concerned or the trustees or the registered administrator of the scheme or trust RAC,

(*b*) in relation to a PRSA provider, require the officers and employees of the PRSA provider in respect of its PRSA activities,

(*c*) in relation to an employer, require him in relation to his obligations under section 121, and

(*d*) in relation to a registered administrator, require him,

to furnish it, within such reasonable period as is specified in the notice, with such information and explanations and such books of account and other documents in relation to the scheme, the trust RAC, the PRSA products provided by the PRSA provider or the activities of the registered administrator in that capacity, as the case may be, as are so specified.",

(iii) in subsection (3A)—

(I) by substituting "a scheme, a trust RAC, a PRSA product or the activities of a registered administrator in that capacity" for "a scheme or trust RAC or a PRSA product",

(II) in paragraph (*a*), by inserting "registered administrator," after "trustee,",

(III) in paragraph (*c*), by substituting "the scheme, the trust RAC, the PRSA product or the activities of the registered administrator in that capacity," for "the scheme or trust RAC or the PRSA product,", and

(IV) in paragraph (*d*), by substituting "the scheme, the trust RAC, the activities of the PRSA provider as such a provider or the activities of the registered administrator in that capacity" for "the scheme or trust RAC or the activities of the PRSA provider as such a provider",

(iv) in subsection (4)—

(I) by substituting "of the employer, of the PRSA provider in relation to its activities as such a provider, of the registered administrator in relation to its activities in that capacity, of a trustee or of an agent," for "of the employer or the PRSA provider as such a provider or a trustee or agent,", and

(II) by inserting "who" after "as the case may be, or",

and

(v) by substituting the following for subsections (5), (6) and (7):

"(5) A person who—

(*a*) wilfully obstructs an authorised person in the exercise of his powers under this section, or

(*b*) refuses or fails without reasonable excuse to produce to the authorised person or to the Board any information,

document, material or explanation when required to do so under this section, or

(*c*) refuses or fails without reasonable excuse to answer any questions put to him by the authorised person or by the Board with respect to—

(i) the affairs of the scheme or trust RAC, or

(ii) the activities of the PRSA provider as such a provider or of the registered administrator in that capacity,

commits an offence punishable—

(I) on summary conviction by a fine not exceeding €5,000 or imprisonment for a term not exceeding one year, or both,

(II) on conviction on indictment by a fine not exceeding €25,000 or imprisonment for a term not exceeding 2 years, or both.

(6) In this section ' agent ' includes—

(*a*) in relation to a scheme, a trust RAC or a PRSA provider—

(i) the actuaries, administrators, registered administrators, auditors and other accountants, and

(ii) the financial and other advisers,

to the scheme, trust RAC or PRSA provider,

(*b*) in relation to a registered administrator—

(i) the auditors and other accountants, and the financial and other advisers, to the registered administrator, and

(ii) any person with whom the registered administrator has an outsourcing arrangement,

and

(*c*) in relation to an employer— the auditors and other accountants, and the financial and other advisers, to the employer.

(7) A reference in this section to an officer, employee or agent of an employer, scheme, trust RAC, registered administrator or PRSA provider includes a reference to a person who has been, but no longer is, an officer, employee or agent (as the case may be) of the employer, scheme, trust RAC, registered administrator or PRSA provider.",

(*e*) in section 54—

(i) in subsection (1) by substituting "to, or the trustees or registered administrator of," for "to or trustees of",

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

"(2) For the purposes of facilitating the discharge by the trustees of a scheme or trust RAC (other than a small trust RAC) of their obligations under subsection (1), the trustees shall appoint a registered administrator to perform, in relation to that scheme or trust RAC, the duties specified in section 64G(1)(*b*).

(3) The appointment of a registered administrator under subsection (2) does not relieve the trustees of any of their obligations under subsection (1).".

(iii) in subsection (4)—

(I) in paragraph (*a*), by inserting "or a registered administrator" after "trustees",

(II) in paragraph (*aa*)—

(A) by inserting "or a registered administrator" after "request the trustees", and

(B) by inserting "or that registered administrator, as the case may be," after "and the trustees",

(III) by inserting the following after paragraph (*aa*):

"(*ab*) A registered administrator of a scheme or trust RAC may request the trustees or auditors of that scheme or trust RAC, or the actuary of a scheme, 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, auditors or actuary shall comply with any such request.",

(IV) in paragraph (*b*)—

(A) by inserting "or registered administrator" after "request the trustees", and

(B) by substituting "and the trustees, registered administrator or employer, as the case may be," for "and the trustees or the employer",

(V) in paragraph (*c*)—

(A) by substituting "relates, or the actuary to or trustees or registered administrator of a scheme or trust RAC, to" for "relates or the actuary to or the trustees of a scheme or trust RAC to", and

(B) by substituting "the employer, actuary, trustees or registered administrator, as" for "the employer, the actuary or the trustees, as",

(VI) by inserting the following after paragraph (*c*)—

"(*ca*) The Board may by notice in writing request a registered administrator to furnish to the Board such information relating to its activities in that capacity and within such time limits as the Board specifies in the notice, and the registered administrator shall comply with any such request.",

and

(iv) by substituting the following for subsection (5):

"(5) A person who contravenes this section commits an offence punishable, on summary conviction, by a fine not exceeding €5,000 or imprisonment for a term not exceeding one year, or both.",

(*f*) in section 55 by inserting the following after subsection (1)—

"(1A) For the purposes of facilitating the discharge by the trustees of a scheme or trust RAC (other than a one-member arrangement or a small trust RAC) of their obligations under subsection (1), the trustees shall appoint a registered administrator in relation to that scheme or trust RAC.

(1B) The appointment of a registered administrator under subsection (1A) does not relieve the trustees of any of their obligations under subsection (1) or under regulations made under this Act.",

(*g*) in section 59(1)—

(i) in paragraph (*e*), by substituting "section 48;" for "section 48.", and

(ii) by inserting the following after paragraph (*e*):

"(*f*) other than in the case of the trustees of a small trust RAC, to ensure that at all times there is a registered administrator appointed in compliance with subsection (1AA).",

(*h*) by inserting the following after section 59(1A):

"(1AA) The trustees of a scheme or trust RAC may appoint different registered administrators to perform the duties specified, respectively, in paragraphs (*a*) and (*b*) of section 64G(1), together, in the case of each of those registered administrators, with the duty specified in paragraph (*c*) insofar as that duty relates to whichever of the first-mentioned duties that administrator is appointed to perform, but, subject to subsection (1AC), must not appoint more than one registered administrator to perform any one of the first-mentioned duties.

(1AB) A person who—

(*a*) on the day immediately before the date of commencement of *section 27* of the *Social Welfare and Pensions Act 2008*, was retained by the trustees of a scheme or trust RAC to perform on behalf of the trustees any of the duties specified in section 64G(1) under an arrangement having effect as between the parties beyond that day, and

(*b*) with effect from the date of that commencement, is a registered administrator,

is to be taken, for the purposes of this Part and Part VIA, to have been appointed, in pursuance of the requirements of this Part, to perform the duties to which the arrangement relates.

(1AC) Where, on the day immediately before the date of commencement of *section 27* of the *Social Welfare and Pensions Act 2008*, more than one person was retained by the trustees of a scheme or trust RAC to perform on behalf of the trustees the duty specified in paragraph (*a*) or (*b*) of section 64G(1) under an arrangement having effect as between the parties beyond that day, the Board may, in its absolute discretion and subject to such conditions as it sees fit, allow more than one registered administrator to be appointed by those trustees in respect of that duty.",

(*i*) by inserting the following after Part VI:

"PART VIA

REGISTERED ADMINISTRATORS

Interpretation (Part VIA).

64B.— In this Part except where the context otherwise requires—

‘ annual benefit statement ’ means the statement required by regulations under this Act to be furnished—

(*a*) at least once in each scheme year, by the trustees of a scheme to a member whose service in relevant employment has not terminated before normal pensionable age, or

(*b*) at least once in each trust RAC year, by the trustees of a trust RAC (other than a small trust RAC) to a member who has not commenced to receive benefit in accordance with the rules of the trust RAC,

containing such information as is prescribed in relation to the member’s individual interest in the scheme or trust RAC, as the case may be;

‘ core administration functions ’ means the duties of a registered administrator specified in section 64G(1);

‘ Register ’ means the Register of Administrators referred to in section 64C;

‘ registration year ’, in relation to a registered administrator, means the period of 12 months commencing on the date on which the registration under section 64D(3), or the renewal of the registration under section 64E(2), of the registered administrator takes effect.

Register of Administrators.

64C.— (1) The Board shall establish and maintain for the purposes of this Act a register to be known as the Register of Administrators.

(2) Subject to such requirements as are prescribed for the purposes of this subsection, the Register shall be in such form, and contain such entries and additions, as the Board considers appropriate for the purpose of maintaining an accurate record of the names and other particulars of persons registered under this Part.

(3) The Register shall be kept at the offices of the Board and be made available for inspection by any person free of charge during office hours.

(4) A copy of an entry in the Register shall, on request, be issued by the Board on payment of such fee (if any), not exceeding the reasonable cost of making the copy, as is prescribed.

(5) In any proceedings a document purporting to be a copy of such an entry and to be certified by an officer of the Board to be a true copy of the entry shall, without proof of the signature of the person purporting so to certify the document or that he or she was such an officer, be received in evidence and shall, unless the contrary is shown, be deemed to be a true copy of the entry and to be evidence of the matters stated in it.

Registration.

64D.— (1) A person shall not perform core administration functions for the trustees of a scheme or trust RAC (other than a small trust RAC) unless that person is registered with the Board as a registered administrator in accordance with this section.

(2) A person may apply to the Board for registration as a registered administrator by lodging with the Board an application for registration in the prescribed form.

(3) The Board shall—

(*a*) cause the name of an applicant to be placed on the Register if it is satisfied that the applicant—

(i) is not disqualified under section 64F, and

(ii) meets such other requirements as are prescribed,

and

(*b*) refuse to register the applicant if it is not so satisfied.

(4) The Board shall notify the applicant in writing of its decision and of the reasons for its decision.

Renewal of registration.

64E.— (1) An application for renewal of registration must be in the prescribed form and, subject to subsection (4), lodged with the Board not later than 30 days before the end of the registration year of the registered administrator immediately preceding the year for which renewal is sought.

(2) Where the Board receives an application for renewal of registration under subsection (1), the Board—

(*a*) shall renew the registration if it is satisfied that—

(i) the applicant continues to meet the requirements of section 64D(3), and

(ii) paragraph (*b*)(ii) does not apply to the applicant,

or

(*b*) may decide either not to renew that registration, or to renew it subject to conditions, if—

(i) it is not satisfied that the applicant continues to meet all of the requirements of section 64D(3), or

(ii) as a result of an audit of the applicant under section 18 or 54(4)(*ca*), it is satisfied that the registered administrator has failed to a material extent to properly perform any of the core administration functions for which it has had responsibility or to comply with a condition imposed under this paragraph.

(3) The conditions that may be imposed under subsection (2) are—

(*a*) the restriction that the registered administrator may provide core administration functions only to trustees to whom it provided those functions during the registration year immediately preceding the date of renewal; and

(*b*) any other condition that is prescribed for the purposes of this subsection.

(4) The Board may consider a late application for renewal and, having regard to the circumstances, may—

(*a*) either deal with the application as if it had been made within time or reject it; and

(*b*) if it decides, after the date of expiry of the registration, that it should be renewed, renew it with effect from that date of expiry.

(5) The Board shall notify the applicant in writing of its decision and of the reasons for its decision.

Disqualifications.

64F.— (1) A person is not entitled to become, or to remain, registered under this Part if the person—

(*a*) is an undischarged bankrupt,

(*b*) has made a composition or arrangement with his creditors and has not discharged his obligations under that composition or arrangement,

(*c*) has been convicted of an offence involving fraud or dishonesty,

(*d*) is a company any director of which is prohibited under this section from being a registered administrator, or

(*e*) is a person who is for the time being subject to the restrictions imposed by section 150 of the Companies Act 1990.

(2) A person is not entitled to be registered under this Part if—

(*a*) an earlier registration of the person under this Part was terminated under section 64H, and

(*b*) a period of less than 12 months has elapsed since the date of termination.

Duties of registered administrators.

64G.— (1) A registered administrator shall—

(*a*) prepare on behalf of the trustees an annual report in the prescribed form and deliver it to the trustees not less than one month prior to the date by which the trustees are required by regulations under this Act to make the annual report available;

(*b*) prepare on behalf of the trustees annual benefit statements for members and deliver them to the trustees not less than one month prior to the date by which the trustees are required by regulations under this Act to make such statements available;

(*c*) keep accurate and sufficient records of members and of their entitlements to enable the registered administrator to discharge the duties specified in paragraphs (*a*) and (*b*); and

(*d*) discharge such other duties as are prescribed.

(2) A registered administrator which becomes disqualified from acting under section 64F shall immediately notify that fact in writing to the Board and to the trustees of each scheme or trust RAC of which it is the registered administrator.

(3) A contract for the performance of the core administration functions between trustees and a registered administrator may not be terminated by either party by less than 90 days' prior written notice, except where the Board has decided not to renew the administrator's registration under section 64E(2) or has terminated that registration under section 64H.

(4) Where a registered administrator has an outsourcing arrangement, the registered administrator remains fully responsible for discharging all of its obligations under this Act.

Termination of registration.

64H.— (1) The Board may terminate the registration of a registered administrator if the Board is satisfied that the registered administrator—

(*a*) has expressly requested the termination of registration;

(*b*) has failed to comply with the requirements of this Act;

(*c*) has not complied with a condition imposed by the Board under section 64E(2)(*b*); or

(*d*) is disqualified under section 64F from registration under this Part.

(2) As soon as practicable after the Board terminates the registration of a person as a registered administrator under subsection (1) it shall notify the person in writing of the termination and the reasons for that termination.

Appeals.

64I.— (1) Where—

(*a*) under section 64D(3)(*b*), a person's application for registration has been refused,

(*b*) under section 64E(2)(*b*)—

(i) a person's application for renewal of registration has been refused, or

(ii) the Board has imposed one or more conditions on a person,

or

(*c*) under section 64H(1), a person's registration has been terminated,

the person may, within 21 days of the date of the notification under section 64D(4), 64E(5) or 64H(2) (or such longer period as the High Court allows before the expiration of those 21 days, being a period that, having regard to the circumstances of any particular case, the court considers to be reasonable), appeal to the High Court against the making of the decision to which the notification relates.

(2) On an appeal under this section the High Court may make such order confirming, annulling or varying the decision concerned and such order as to costs as it thinks fit.

(3) The Board, the trustees of the scheme or trust RAC and the registered administrator concerned are entitled to be represented and heard on any appeal under this section.

(4) A decision of the Board referred to in subsection (1) does not take effect—

(*a*) until the expiration of the period of 21 days after the date of the notification referred to in that subsection, or

(*b*) if an appeal against the decision is brought during that period of 21 days, until the final determination, or withdrawal, of the appeal or of any appeal from that determination.

Offences.

64J.— Proceedings in respect of any offence relating to a registered administrator under this Act with regard to an act or omission alleged to have been committed outside the State may be taken in any place in the State, and the act or omission may for all incidental purposes be treated as having been committed in that place.

Address for service.

64K.— (1) Every person whose name is entered on the Register of Administrators shall furnish to the Board an address for service in the State.

(2) The Board shall place details of that address on the Register of Administrators.

(3) Every notice required by or under this Act to be given to a registered administrator by the Board shall be served by the Board personally on, or sent by post to, the registered administrator at the address so furnished to the Board.

Publication of termination, non-renewal or restriction.

64L.— Subject to section 64I, if the Board—

(*a*) terminates the registration of a registered administrator under section 64H,

(*b*) decides not to renew the registration of a registered administrator under section 64E(2)(*b*), or

(*c*) renews the registration of a registered administrator subject to one or more conditions under section 64E(2)(*b*),

it shall publish notice of that fact in *Iris Oifigiúil* and in one or more newspapers circulating in the State within 28 days of the termination, non-renewal or renewal, as the case may be.

Effect of registration or renewal.

64M.— Registration, or the renewal of the registration, of a person under this Part does not constitute a warranty as to the fitness or suitability of that person to act as a registered administrator, and the Board—

(*a*) is not liable in respect of any losses incurred by a trustee resulting from the appointment of a particular registered administrator, and

(*b*) has no duty to any trustee or any other person regarding the performance by a registered administrator of the core administration functions.

Effect of termination or non-renewal.

64N.— Where, under this Part, the Board terminates, or decides not to renew, a registration, the decision of the Board shall not operate as a discharge of any liabilities of a person who has acted as a registered administrator.

Obligations of registered administrator following notification from Board.

64O.— (1) Subject to section 64I, where a person has been notified by the Board—

(*a*) that its registration is terminated,

(*b*) that its registration is not renewed, or

(*c*) that the Board has imposed conditions on the operations of the person as a registered administrator,

the person shall immediately notify in writing the trustees of each scheme or trust RAC of which the person is the registered administrator that it has received a notice from the Board and the content of that notice.

(2) If a person has been notified by the Board that—

(*a*) its registration is terminated, or

(*b*) its registration is not renewed,

it shall, not more than two months from the date of the notification, transfer all information held by it relating to each scheme or trust RAC of which it was the registered administrator, as directed by the trustees of that scheme or trust RAC, to such other registered administrator as is nominated by the trustees or to the trustees.

Services of registered administrator and sale of other products.

64P.— (1) A service or product shall not be marketed or sold to trustees in such a manner as to make the purchase of that service or product dependent on the purchase of the services of a particular registered administrator.

(2) The services of a registered administrator shall not be marketed or sold in such a manner as to make the entering into of a contract in respect of the services of the registered administrator dependent on the purchase of any other service or product.”,

(*j*) in section 82 by substituting the following for paragraph (*cc*):

"(*ca*) is an administrator, investment manager or custodian of the PRSA, or

(*cb*) is a registered administrator, or",

(*k*) in section 83(2) by inserting the following after paragraph (*b*):

"(*c*) by a registered administrator before the commencement of *section 27* of the *Social Welfare and Pensions Act 2008*.",

and

(*l*) in section 126(3), by inserting the following after paragraph (*e*):

"(*ea*) any registered administrator of the scheme or trust RAC;".

Trustee training.

28.— The Principal Act is amended—

(*a*) in section 3A(1A) by inserting "59(1)(*ca*)," after "(2)(*a*)(iii) or (iv)",

(*b*) in section 54(1)—

(i) in paragraph (*a*), by inserting "and status" after "constitution",

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

"(*ba*) compliance with sections 59(1)(*ca*) and 59AA;

(*c*) the rights and obligations that arise or may arise under the scheme or trust RAC;",

and

(iii) in paragraph (*ca*), by substituting "51A(5);" for "51A(5).",

(*c*) in section 59(1) by inserting the following after paragraph (*c*):

"(*ca*) to undertake trustee training in accordance with section 59AA,",

and

(*d*) by substituting the following for section 59AA:

"Trustee training.

59AA.— (1) An employer who operates a scheme or trust RAC shall arrange for the trustees of that scheme or trust RAC (and, in the case of a trustee which is a body corporate, for all the directors of that body corporate) to receive appropriate training in relation to—

(*a*) this Act, the regulations made under it and any other law of general application governing the operation of that scheme or trust RAC,

(*b*) the duties and responsibilities of trustees generally, and

(*c*) such other matters relevant to the effective management of a scheme or trust RAC, as the case requires, as are prescribed.

(2) An employer to whom subsection (1) applies shall arrange training—

(*a*) for a person for whom the relevant date is not earlier than the date of commencement of *section 28* of the *Social Welfare*

and Pensions Act 2008, within six months from the relevant date and every two years thereafter, and

(*b*) for a person for whom the relevant date is earlier than the date of commencement of *section 28* of the *Social Welfare and Pensions Act 2008*, within two years from the date of that commencement and every two years thereafter.

(2A) For the purposes of subsection (2), the relevant date is—

(*a*) in relation to a trustee who is a natural person — the date of appointment of the person as a trustee of the scheme or trust RAC concerned,

(*b*) in relation to a director of a body corporate that becomes a trustee of the scheme or trust RAC concerned — the date of appointment of the body corporate as a trustee of that scheme or trust RAC, and

(*c*) in relation to a person who becomes a director of a body corporate that is a trustee of the scheme or trust RAC — the date of appointment of the person as a director of that body corporate.

(3) An employer is not required to arrange appropriate training for—

(*a*) a pensioneer trustee, or

(*b*) a professional trustee.".

Miscellaneous amendments of Pensions Act 1990.

29.— (1) The Principal Act is amended—

(*a*) in section 2(1)—

(i) by inserting the following before the definition of " actuarial value ":

" ' accumulated value ', in relation to contributions, means the amount which the trustees determine to be equal to—

(*a*) the realisable value of the portion of the resources of the scheme that, in accordance with the rules of the scheme, represents those contributions, less

(*b*) the amount of so much of the expenses of the scheme as, under the rules of the scheme, are to be discharged out of that portion;",

and

(ii) by substituting the following for the definition of " defined contribution scheme ":

" ' defined contribution scheme ' means, subject to section 27, a scheme which, under its rules, provides long service benefit the rate or amount of which, for each member who qualifies for long service benefit, is in total directly determined by the accumulated value of the contributions paid by or in respect of the member and includes a scheme the contributions under which are used, directly or indirectly, to provide—

(*a*) benefits other than long service benefit, and

(*b*) long service benefit the rate or amount of which is in total directly determined by the accumulated value of the part

of the contributions aforesaid that is used for the provision of the long service benefit,

but, subject to section 27, excludes any scheme which, under the rules of the scheme, guarantees or specifies a given investment performance;",

(*b*) in section 3B(2)(*b*) by substituting "by a date" for "on a date",

(*c*) in section 4 by substituting the following for subsection (1):

"(1) Notwithstanding anything contained in any enactment—

(*a*) information held by the Board or the Pensions Ombudsman for the purposes of this Act may be transferred by the Board or the Pensions Ombudsman, as the case may be, to the Revenue Commissioners, and

(*b*) information held by the Revenue Commissioners for the purposes of Chapters 1, 2 and 2A of Part 30 of the Taxes Consolidation Act 1997, relating to occupational pension schemes, trust RACs and PRSAs may be transferred by the Revenue Commissioners to the Board or to the Pensions Ombudsman.",

(*d*) in section 27(2) by substituting "the accumulated value of the contributions" for "an amount of contribution",

(*e*) in section 30(1) by substituting the following for the definition of " accumulated value ":

" ' accumulated value ', in relation to any appropriate contributions, shall be construed in accordance with section 2;",

(*f*) in section 54 by substituting the following for subsection (7):

"(7) Subsections (1) to (6) do not apply to a small trust RAC, but the trustees of a small trust RAC shall furnish to the Board such statistical information as is prescribed for the purposes of this subsection.",

(*g*) in section 82 by substituting "in relation to a scheme, trust RAC or PRSA," for "in relation to a scheme, trust RAC or a PRSA,",

(*h*) in section 83—

(i) in subsection (1) by inserting "in relation to" after "PRSA",

(ii) in subsection (2)—

(I) in paragraph (*a*) by substituting "2 July 1996" for "the passing of the Pensions (Amendment) Act 1996",

(II) by inserting the following after paragraph (*a*):

"(*aa*) in the case of a PRSA, before 7 November 2002,", and

(III) in paragraph (*b*) by substituting "27 April 2007," for "the commencement of Part 1 of Schedule 2 to the Social Welfare and Pensions Act 2007.",

and

(iii) in section 141 by substituting the following for subsection (4)—

"(4) An application under this section to the Circuit Court shall be made to the judge of the Circuit Court for the circuit in which—

(*a*) the relevant member or contributor, as the case may be, ordinarily resides, or

(*b*) the party against whom the determination is made has its registered office (in the case of a company) or place of business.".

(2) The Principal Act is amended as set out in *Schedule 2* .

PART 4

Amendment of Other Acts

Amendment of Family Law Act 1995.

30.— Section 12(1) of the Family Law Act 1995 is amended by substituting the following for the definition of "defined contribution scheme":

" ' defined contribution scheme ' has the same meaning as in the Pensions Act 1990;".

Amendment of Family Law (Divorce) Act 1996.

31.— Section 17(1) of the Family Law (Divorce) Act 1996 is amended by substituting the following for the definition of " defined contribution scheme ":

" ' defined contribution scheme ' has the same meaning as in the Pensions Act 1990;".

Section 18.

SCHEDULE 1

AMENDMENTS RELATING TO SUPPLEMENTARY WELFARE ALLOWANCE

Provision affected (1)	Amendment (2)
Section 2(1)	Insert the following after the definition of "deciding officer": " 'designated person' means a person designated by the Minister to perform the functions conferred on a designated person by this Act;".
Section 194	Repeal the section.
Section 195	Substitute "A designated person" for "The Executive".
Section 198	(*a*) In subsection (3C)(*b*) (inserted by section 25(1)(*b*) of the Act of 2007), substitute "a designated person" for "the Executive". (*b*) In subsection (3D) (inserted by section 25(1)(*b*) of the Act of 2007)— (i) substitute "A designated person" for "The Executive", and (ii) substitute "by the designated person" for "by the Executive".
Section 199	(*a*) In subsection (3), substitute "A designated person" for "The Executive". (*b*) In subsection (4)— (i) substitute "a designated person may" for "the Executive may", and (ii) substitute "opinion of the designated person" for "opinion of the Executive". (*c*) In subsection (5), substitute "a designated person" for "the Executive".
Section 200	(*a*) In subsection (1)— (i) substitute "a designated person or" for "the Executive or" where it occurs, and (ii) substitute "by a designated person" for "by the Executive". (*b*) In subsection (2), substitute "a designated person" for "the Executive". F5**[**(*c*) In subsection (3), substitute "by a designated person" for "by the Executive". **]**
Section 201	Substitute "A designated person or deciding officer may, in any case where the designated person" for "The Executive or deciding officer may, in any case where the Executive".
Section 202	(*a*) In subsection (1)— (i) substitute "a designated person" for "the Executive" (first occurring), and (ii) substitute "the designated person" for "the Executive" (second occurring). (*b*) In subsection (2)— (i) substitute "a designated person" for "the Executive" (first occurring), and (ii) substitute "the designated person" for "the Executive" (second occurring).
Section 203(*a*)	Substitute "a designated person" for "the Executive".
Section 204	(*a*) In paragraph (*a*), substitute "a designated person" for "the Executive". (*b*) In paragraph (*c*)— (i) substitute "designated person or" for "Executive or", and (ii) delete "by the Executive".
Section 205	(*a*) In paragraph (*a*), substitute "that a designated person" for "the Executive".

	(*b*) In paragraph (*c*)— (i) substitute "the designated person or" for "the Executive or", and (ii) delete "by the Executive". (*c*) Substitute "the designated person" for "the Executive" (last occurring).
F6**[** Section 207**]**	F6**[** Repeal this section.**]**
Section 244(1)(*c*)	Insert the following after subparagraph (iii): "(iv) in respect of supplementary welfare allowance, so much of the allowance as the Minister considers reasonable in the circumstances".
Section 246	In subsection (4) (inserted by section 30 of the Act of 2007), substitute "a designated person" for "the Executive".
Section 249(6)	Insert "supplementary welfare allowance," after "pre-retirement allowance".
Section 272	Substitute the following for subsection (1): "(1) A prosecution for a summary offence may be brought at the suit of— (*a*) the Minister, or (*b*) the Collector-General in any case arising out of the exercise of his or her functions under this Act.".
Section 299	Substitute the following section for section 299: "Appointment of deciding officers and designated persons. 299.—(1) 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. (2) The Minister may appoint such and so many persons as he or she thinks proper to be designated persons for the purposes of the determination of the entitlement of any person to supplementary welfare allowance and the amount of any such allowance.".
Section 300	(*a*) In subsection (2)— (i) substitute "Subject to subsections (3) and (3A)," for "Subject to subsection (3),", and F7**[**(ii) substitute the following for paragraph (*b*): "(*b*) Part 3 (social assistance), being a question other than one relating to supplementary welfare allowance (unless it relates to a category of claim specified in subsection (3A) or section 195, 200, 201, 202, 203, 204 or 205),**]** (*b*) Insert the following after subsection (3): "(3A) The following categories of claims for supplementary welfare allowance shall be decided by a deciding officer: (*a*) a claim made under section 197 in any case where— (i) a person has made an application for such benefit under Part 2 or such assistance under Part 3, as is prescribed, and
Section 301	(*a*) In subsection (2), substitute "a designated person in relation" for "an employee of the Executive, including an employee of the Executive designated under section 323,". (*b*) Insert the following after subsection (2): "(2A) A deciding officer may at any time revise any determination of a designated person, where—

	(*a*) it appears to the deciding officer that the determination was erroneous— (i) in the light of new evidence or of new facts which have been brought to the notice of the deciding officer since the date on which it was made, or (ii) by reason of some mistake having been made in relation to the law or the facts, or (*b*) where it appears to the deciding officer that there has been any relevant change of circumstances since the determination was made, and the provisions of this Part as to appeals shall apply to a decision of a deciding officer under this subsection in the same manner as they apply to an original decision of a deciding officer.". (*c*) Substitute the following for subsection (4): "(4) Subsection (2) or (2A) does not apply to a determination relating to a matter which is on appeal under section 311 unless the decision of a deciding officer under subsection (2A) or the revised decision under subsection (1), as the case may be, would be in favour of the claimant.".
Section 311	(*a*) In subsection (1), insert "or the determination of a designated person in relation to a claim under section 196, 197 or 198" after "deciding officer". (*b*) Substitute the following for subsection (3): "(3) An appeals officer, when deciding a question referred under subsection (1), shall not be confined to the grounds on which the decision of the deciding officer or the determination of the designated person, as the case requires, was based, but may decide the question as if it were being decided for the first time.".
Section 312	Repeal the section.
Section 321	Insert "of a designated person." after "determination".
Section 322	Repeal the section.
Section 323	Substitute the following for section 323: "Appeals from certain determinations. 323.— Where a person is dissatisfied with the determination of a designated person of a claim by him or her under section 200, 201 or 202, an appeal lies against the determination to another person appointed or designated by the Minister.".
Section 324	Substitute the following section for section 324: "Revision of determination of entitlement to supplementary welfare allowance. 324.—(1) A designated person (in this subsection referred to as the 'first-named designated person') may at any time— (*a*) revise a determination of another designated person of entitlement to supplementary welfare allowance where— (i) it appears to the first-named designated person that the determination was erroneous— (I) in the light of new evidence or of new facts which have been brought to the notice of the first-named designated person since the date on which the determination was made, or (II) by reason of some mistake having been made in relation to the law or the facts, or

	(ii) if it appears to the first-named designated person that there has been any relevant change of circumstances since the determination was made, or (*b*) revise the decision of an appeals officer, if it appears to the designated person that there has been any relevant change of circumstances which has come to notice since the decision was given, and the provisions of this Part as to appeals shall apply to the revised determination or the revised decision, as the case may be, in the same manner as they apply to an original determination of a designated person. (2) Subsection (1) shall not apply to a determination relating to a matter which is on appeal under section 311 or 323 unless the revised determination would be in favour of the claimant.".
Section 325	(*a*) Substitute "made by a designated person" for "given by an employee of the Executive". (*b*) In paragraphs (*a*), (*b*) and (*c*), substitute "the designated person" for "the employee of the Executive" where it occurs.
Section 328	Substitute the following for section 328: "Certificate by deciding officer, appeals officer or designated person. 328.— A document purporting to be— (*a*) a certificate of a decision made under this Act by a deciding officer or an appeals officer, or (*b*) a certificate of a determination made under this Act by a designated person, and to be signed by him or her, is *prima facie* evidence of the making of the decision or determination, as the case may be, and of the terms of that decision or determination, without proof of the signature of the officer or person concerned or of his or her official capacity.".
Section 329	Substitute "a designated person" for "an employee of the Executive".
Section 330	(*a*) In paragraph (*b*), substitute "sections 303 and 311" for "sections 303, 311 and 312". (*b*) Substitute the following for paragraph (*c*): "(*c*) a designated person, when making determinations in relation to supplementary welfare allowance.".
Section 334	(*a*) In subsection (2)(*a*), delete "(other than supplementary welfare allowance determined by the Executive)". (*b*) Delete subsection (3).
Section 335	(*a*) Substitute "a designated person" for "an employee of the Executive". (*b*) In paragraph (*b*), delete "(other than supplementary welfare allowance determined by the Executive under Part 3)". (*c*) Delete paragraph (*c*).
Section 336	(*a*) In paragraph (i) insert "and" after "benefit,". (*b*) Substitute the following for paragraph (ii): "(ii) to the Minister, in the case of assistance, child benefit, early childcare supplement, family income supplement or continued payment for qualified children,". (*c*) Delete paragraph (iii).
Section 337	(*a*) In paragraph (*a*), insert "and" after "benefit,". (*b*) Substitute the following for paragraph (*b*):

	"(*b*) to the Minister, in the case of assistance, child benefit, early childcare supplement, family income supplement or continued payment for qualified children,". (*c*) Delete paragraph (*c*).
Section 338	(*a*) In paragraph (*a*), insert "and" after "benefit,". (*b*) Substitute the following for paragraph (*b*): "(*b*) to the Minister, in the case of assistance, child benefit, early childcare supplement, family income supplement or continued payment for qualified children,". (*c*) Delete paragraph (*c*).
Section 341	(*a*) Delete subsection (6). (*b*) In subsection (9)— (i) delete "or the Executive" where it occurs, and (ii) delete "(as the case may be)".
Section 342	F8[...]
Section 344	Substitute the following for the definition of "competent authority": " 'competent authority' in relation to one-parent family payment and supplementary welfare allowance, means the Minister;".
Schedule 6	Repeal paragraph 4.

Section 29(2).

SCHEDULE 2

FORMAL AMENDMENTS OF THE PENSIONS ACT 1990

Provision affected (1)	Amendment (2)
Section 2(1)	In the definitions of "employer" and "external member" substitute ", in relation" for "in relation".
Section 3B(2)	(*a*) Substitute "prove," for "prove". (*b*) Substitute "signature," for "signature".
Section 26(2)	Substitute "hearing:" for "hearing.".
Section 37(3)(*b*)	Substitute "terminated;" for "terminated.".
Section 38(2)(*c*)	Substitute "Part," for "Part.".
Section 43(1)	In paragraph (*d*) by substituting "apply," for "apply.".
Section 44	(*a*) In paragraph (*a*)(v) substitute "relates," for "relates.". (*b*) Before paragraph (*b*) insert "and".
Section 50(2)	Substitute the following for paragraph (*a*): "(*a*) to the extent specified, override paragraph 2(2) of the Second Schedule and paragraph 4(*b*)(i)(I) of the Third Schedule, and".
Part V heading	Substitute "Schemes and Trust RACs" for "Scheme".
Section 54	Delete subsection (6).

Section 56(6)(*b*)	Substitute "paragraph (*c*)" for "Paragraph (*c*)".
Section 58(2)	Redesignate paragraphs (*a*) and (*b*) (second occurring) as paragraphs (i) and (ii).
Section 59A(1)	Substitute the following for paragraph (*e*): "(*e*) is a person who is for the time being subject to the restrictions imposed by section 150 of the Companies Act 1990.".
Section 63(5)	Substitute "from the employer to the trustees" for "from the employer. to the trustees".
Section 94(3)(*b*)	Substitute "the Pensions (Amendment) Act 2002" for "this Act".
Section 121(10)	In the definition of "membership" substitute "benefit;" for "benefit.", and relocate the definition between the definitions of "excluded employee" and "scheme".
Section 126(1)	(*a*) In the definition of "establishment day" substitute "28 April 2003" for "the day on which section 5 of the Pensions (Amendment) Act, 2002, commences". (*b*) In the definition of "trust Retirement Annuity Contract" substitute "policies." for "policies;".
Section 131	(*a*) In paragraphs (*a*) and (*b*) of subsection (2) delete ", as appropriate,". (*b*) In subsection (5) substitute "on or after 13 April 1996" for all the words after "done" (first occurring).
Third Schedule	In paragraph 4(*a*)(i) substitute "exercised" for "excercised".
Fourth Schedule	In reference 30A enclose the passages in columns (3) and (4) in double quotation marks.

Number 2 *of* 2008

SOCIAL WELFARE AND PENSIONS ACT 2008

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

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.