



AN BILLE LEASA SHÓISIALAIGH, 2001
SOCIAL WELFARE BILL, 2001

Mar a leasaíodh sa Roghchoiste um Ghnóthaí Teaghlaigh, Pobail agus Sóisialacha
As amended in the Select Committee on Family, Community and Social Affairs

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AN BILLE LEASA SHÓISIALAIGH, 2001
SOCIAL WELFARE BILL, 2001

BILL

entitled

5 AN ACT TO AMEND AND EXTEND THE SOCIAL WELFARE ACTS AND SECTION 7A OF THE HEALTH CONTRIBUTIONS ACT, 1979.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

PART 1

10

PRELIMINARY

1.—(1) This Act may be cited as the Social Welfare Act, 2001.

Short title and construction.

(2) The Social Welfare Acts and this Act (other than *Part 7*) shall be construed together as one.

2.—In this Act—

Definitions.

15 “Act of 1994” means the Social Welfare Act, 1994;

“Act of 1995” means the Social Welfare Act, 1995;

“Act of 1996” means the Social Welfare Act, 1996;

“Act of 1997” means the Social Welfare Act, 1997;

“Act of 1998” means the Social Welfare Act, 1998;

20 “Act of 1999” means the Social Welfare Act, 1999;

“Act of 2000” means the Social Welfare Act, 2000;

“No. 2 Act of 1993” means the Social Welfare (No. 2) Act, 1993;

“Principal Act” means the Social Welfare (Consolidation) Act, 1993.

25 3.—An instrument that is made under a provision of the Principal Act that is amended by this Act and that is in force immediately before the commencement of the amendment shall continue in force as if made under the provision so amended to the extent that the instrument concerned is consistent with that provision as so amended.

Continuance of instruments.

PART 2

INCREASES

Social insurance benefits (new rates). 4.—(1) The Principal Act is amended by the substitution for Parts I to IV (inserted by section 4 of the Act of 2000) of the Second Schedule thereto of the Parts set out in *Schedule A* to this Act. 5

(2) This section comes into operation—

- (a) in so far as it relates to unemployment benefit, on 29 March 2001,
- (b) in so far as it relates to disability benefit, health and safety benefit, injury benefit and disablement gratuity, on 2 April 2001, 10
- (c) in so far as it relates to carer’s benefit, retirement pension, invalidity pension and a relevant payment by virtue of section 18(1)(a) of the Act of 1996, on 5 April 2001, and
- (d) in so far as it relates to disablement pension, death benefit under section 60, 61 or 62 of the Principal Act, old age (contributory) pension, widow’s and widower’s (contributory) pension and orphan’s (contributory) allowance, on 6 April 2001. 15

Social assistance payments (new rates). 5.—(1) The Principal Act is amended by the substitution for Parts I, II, IIA, IIB and IIC (inserted by section 5 of the Act of 2000) of the Fourth Schedule thereto of the Parts set out in *Schedule B* to this Act. 20

(2) This section comes into operation—

- (a) in so far as it relates to unemployment assistance, pre-retirement allowance and farm assist, on 28 March 2001, 25
- (b) in so far as it relates to supplementary welfare allowance, on 2 April 2001,
- (c) in so far as it relates to disability allowance, on 4 April 2001,
- (d) in so far as it relates to one-parent family payment (other than where payable in respect of a widow or widower), carer’s allowance and a relevant payment by virtue of section 18(1)(b) or (c) of the Act of 1996, on 5 April 2001, and 30
- (e) in so far as it relates to old age (non-contributory) pension, blind pension, widow’s and widower’s (non-contributory) pension, one-parent family payment payable in respect of a widow or widower and orphan’s (non-contributory) pension, on 6 April 2001. 35

Child benefit (new rates). 6.—(1) The Fourth Schedule to the Principal Act is amended by the substitution for Part III (inserted by section 6 of the Act of 2000) of the following Part: 40

“PART III

AMOUNTS OF CHILD BENEFIT

	Amount for each of first 2 children (1)	Amount for each child in excess of 2 (2)
5	£67.50	£86.00

”.

(2) This section comes into operation on 1 June 2001.

7.—(1) The Principal Act is amended by the substitution for section 198 (inserted by section 7(1) of the Act of 2000) of the following section: Family income supplement (new weekly rates).

“Entitlement to supplement.

198.—Subject to this Act, an allowance (in this Act referred to as ‘family income supplement’) shall be payable out of moneys provided by the Oireachtas in respect of a family where the weekly family income is less than—

- (a) in the case of a family which includes only 1 child, £258,
- (b) in the case of a family which includes 2 children, £278,
- (c) in the case of a family which includes 3 children, £298,
- (d) in the case of a family which includes 4 children, £318,
- (e) in the case of a family which includes 5 children, £343,
- (f) in the case of a family which includes 6 children, £363,
- (g) in the case of a family which includes 7 children, £380, or
- (h) in the case of a family which includes 8 or more children, £397.”.

(2) This section comes into operation on 5 April 2001.

8.—(1) Section 2(1) (as amended by section 30 of the Act of 1999) of the Principal Act is amended by the substitution for the definition of “qualifying contribution” of the following definition: Employment contributions (new rates of contributions and amendments to earnings ceilings).

“ ‘qualifying contribution’ means the appropriate employment contribution or self-employment contribution which was paid or would have been paid but for section 10(1)(c) in respect of any insured person or the appropriate optional contribution which was paid or would have been paid but for section 24B(1)(b);”.

(2) Section 10 of the Principal Act is amended by—

- (a) the substitution in subsection (1)(b) (as amended by section 8(1)(b) of the Act of 2000) of “4 per cent.” for “4.5 per cent.”,
- (b) the substitution in subsection (1)(c) (inserted by section 8(1)(c) of the Act of 2000) of “£28,250” for “£26,500”, 5
- (c) the substitution in subsection (1)(d) (as amended by section 8(1)(d) of the Act of 2000) for “Subject to paragraphs (e) and (f), subsection” of “Subject to subsection”,
- (d) the deletion of subsections (1)(e) and (1)(f), and
- (e) the substitution in subsection (2)(a) for “paragraphs (c) and (e)” of “paragraph (c)”. 10

(3) The following section is substituted for section 13 of the Principal Act:

“13.—Regulations may provide for the determination of liability for the payment of employment contributions in the case of a person who works under the general control or management of a person who is not his or her immediate employer.”. 15

(4) This section comes into operation on 6 April 2001.

Self-employment contributions (new rates of contributions and abolition of income ceiling).

9.—(1) Section 18(1) of the Principal Act is amended by—

(a) the substitution for paragraph (a) (as amended by section 9 of the Act of 1996) of the following paragraph: 20

“(a) Subject to paragraphs (b) and (h), where in any contribution year a self-employed contributor has reckonable income there shall be payable by him or her a self-employment contribution which shall be of an amount equal to 3 per cent. of the reckonable income or the amount of £200 whichever is the greater.”. 25

(b) the substitution for paragraph (c) (as amended by section 9 of the Act of 1996) of the following paragraph: 30

“(c) Subject to paragraph (h), where in any contribution year a payment is made to a self-employed contributor in respect of reckonable emoluments of that self-employed contributor, there shall be payable by him or her a self-employment contribution which shall be of an amount equal to 3 per cent. of the reckonable emoluments or the amount of £200, whichever is the greater.”. 35

(c) the deletion of paragraph (d),

(d) the deletion of paragraph (f), and 40

(e) the substitution in paragraph (h) (as amended by section 9 of the Act of 1996) of “£200” for “£215”.

(2) Section 19 of the Principal Act is amended by—

(a) the substitution in subsection (1) for “Subject to subsection (2), regulations” of “Regulations”, and 45

(b) the substitution for subsections (2), (3) and (4) of the following subsections:

5 “(2) The Minister may by regulations specify circumstances in which contributions payable by a self-employed contributor may be treated as paid.

(3) For the purposes of this section ‘contributions’ means employment contributions payable under section 10 and self-employment contributions payable under section 18.”.

10 (3) Section 4 of the Principal Act is amended by the deletion in subsection (5) (as amended by section 17 of the Act of 2000) of “18(1)(f)”.

(4) This section comes into operation on 6 April 2001.

15 **10.**—(1) Section 24B(1)(b) of the Principal Act (inserted by section 4 of the No. 2 Act of 1993) is amended by the substitution for “the sum specified in section 18(1)(d).” of “£28,250.”. Optional contributions (new rates of contributions).

(2) This section comes into operation on 6 April 2001.

11.—(1) Section 22(1) of the Principal Act is amended by the substitution for paragraphs (a) and (b) of the following paragraphs: Voluntary contributions (new rates and amounts of contributions).

20 “(a) Subject to paragraph (c), a contribution (in this Act referred to as a ‘voluntary contribution’), in the case of a person who becomes a voluntary contributor by virtue of paragraph (a) of section 21(1) and who is under pensionable age, shall be payable in each contribution year, at such time or times and in such manner as the Minister shall prescribe, at a percentage rate, as set out in paragraph (b), of the amount of the reckonable income (if any) of the contributor in the preceding contribution year or in an amount (‘minimum annual amount’), as set out in paragraph (b), whichever is the greater.

35 (b) (i) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are not reckonable for the purposes of old age (contributory) pension, the percentage rate shall be 2.6 per cent. and the minimum annual amount shall be £100.

40 (ii) In the case of a voluntary contributor who, immediately before ceasing to be an employed contributor, was employed in employment in respect of which the employment contributions payable are reckonable for the purposes of old age (contributory) pension, the percentage rate shall be 6.6 per cent. and the minimum annual amount shall be £250.

45 (iii) In the case of a person to whom subsection (2) applies and who, by virtue of compliance with that subsection, continues to be a voluntary contributor, the percentage rate shall be 4 per cent. and the minimum annual amount shall be £150.”.

(2) Section 23(1) of the Principal Act (as amended by section 11 of the Act of 1996) is amended by the substitution for “£215” of “£200”.

(3) This section comes into operation on 6 April 2001.

PART 3

5

IMPROVEMENTS IN SOCIAL WELFARE SCHEMES

Maternity and adoptive benefits — increase in duration.

12.—(1) The Principal Act is amended by—

(a) the substitution in paragraph (a) of section 37(4) (inserted by section 10 of the Act of 1997) for “fourteenth” of “twenty-second”, 10

(b) in section 37(5) (inserted by section 10 of the Act of 1997)—

(i) the substitution in paragraph (b) for “14” of “18”, and

(ii) the substitution in paragraph (c) for subparagraph (ii) of the following subparagraph: 15

“(ii) is in insurable self-employment, for a period commencing on the day after the day on which the death of the mother occurs—

(A) where the mother dies before the expiry of the fourteenth week following the week of her confinement, to the end of the fourteenth week following the week of her confinement, or 20

(B) where the mother dies after the expiry of the fourteenth week but before the expiry of the twenty-second week following the week of her confinement, to the end of the twenty-second week following the week of her confinement:” 25

and 30

(c) the substitution in paragraph (b) of section 41G(4) (as amended by section 11 of the Act of 1997) for “10” in each place where it occurs of “14”.

(2) This section shall have effect in respect of persons whose entitlement to maternity or adoptive benefit commences on or after the commencement of this section. 35

(3) This section comes 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. 40

(4) An order under *subsection (3)* may, if the order so provides, have retrospective effect.

13.—(1) Part I of the Third Schedule to the Principal Act is amended by—

Assessment of means — improvements.

(a) in Rule 1(2) (as amended by section 26 of the Act of 1997)—

(i) the insertion after subparagraph (h) of the following subparagraph:

“(hh) in the case of unemployment assistance, any moneys, subject to such limit as may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved by the Minister,”,

(ii) the insertion after subparagraph (k) of the following subparagraph:

“(kk) payments in respect of not more than two persons boarded out under section 10 of the Health (Nursing Homes) Act, 1990, received from a health board or a person boarded out, in so far as the aggregate amount of payment received in respect of each person boarded out does not exceed an amount equivalent to the rate set out in column (2) at reference 4 of Part I of the Fourth Schedule,”,

and

(iii) the substitution for subparagraph (m) of the following subparagraph:

“(m) in such cases as may be prescribed, any moneys received by way of a maintenance grant under—

(i) a scheme administered by the Minister for Education and Science under the Local Authorities (Higher Education Grants) Acts, 1968 to 1992, or

(ii) a scheme administered under the aegis of the Minister for Education and Science and known as the—

(I) Maintenance Grants Scheme for Students attending Post-Leaving Certificate Courses,

(II) Vocational Education Committees Scholarship Scheme, or

(III) Third-Level Maintenance Grants Scheme for Trainees,”,

and

(b) the insertion after Rule 2 of the following Rule:

“2A.—(1) Notwithstanding the provisions of this Schedule, for the purposes of disability allowance, the gross proceeds derived from the sale of the principal residence of the claimant or beneficiary or, in the case of a

married couple who are living together, the spouse of the claimant or beneficiary shall not, subject—

- (a) to such limit,
- (b) to such conditions,
- (c) in such circumstances, and 5
- (d) for such periods,

as shall be prescribed, be taken into account in calculating the means of the claimant or beneficiary.

(2) In this Rule ‘gross proceeds derived from the sale of the principal residence’ means— 10

- (a) the agreed sale price of the residence, or
- (b) where the claimant or beneficiary purchases alternative accommodation, the difference between the agreed sale price of the former residence and the agreed purchase price of 15 the replacement residence.

(3) Paragraph (1) shall not apply to any sums arising from the investment or profitable use of the gross proceeds derived from the sale of the principal residence.”.

(2) Part II of the Third Schedule to the Principal Act is amended 20 by—

(a) in Rule 1(4) (as amended by section 26 of the Act of 1997)—

- (i) the substitution in subparagraph (f) for clauses (ii) and (iii) of the following clauses:
 - “(ii) payments by a health board in respect of a child 25 who is boarded out,
 - (iii) payments in respect of not more than two persons boarded out under section 10 of the Health (Nursing Homes) Act, 1990, received from a health board or a person boarded out, 30 in so far as the aggregate amount of payment received in respect of each person boarded out does not exceed an amount equivalent to the rate set out in column (2) at reference 4 of Part I of the Fourth Schedule, or 35
 - (iv) a mobility allowance payable under section 61 of the Health Act, 1970, to the person,”

- (ii) the insertion after subparagraph (m) of the following subparagraph:
 - “(mm) in the case of one-parent family payment, 40 any moneys, subject to such limit as may be prescribed, received by way of repayment of expenses necessarily incurred in relation to travel and meals while undergoing a course of education, training or development approved 45 by the Minister,”

and

- (iii) the substitution for subparagraph (n) of the following subparagraph:

5 “(n) in the case of blind pension or one-parent family payment, any moneys received by way of a maintenance grant under—

(i) a scheme administered by the Minister for Education and Science under the Local Authorities (Higher Education Grants) Acts, 1968 to 1992, or

(ii) a scheme administered under the aegis of the Minister for Education and Science and known as the—

(I) Maintenance Grants Scheme for Students attending Post-Leaving Certificate Courses,

(II) Vocational Education Committees Scholarship Scheme, or

(III) Third-Level Maintenance Grants Scheme for Trainees,”

and

- (b) the substitution in Rule 2(1) for “old age (non-contributory) pension” of “old age (non-contributory) pension or blind pension”.

25 (3) Rule 1(1) (as amended by section 26 of the Act of 1997) of Part III of the Third Schedule to the Principal Act is amended by—

- (a) the insertion after subparagraph (b) of the following subparagraph:

30 “(bb) payments in respect of not more than two persons boarded out under section 10 of the Health (Nursing Homes) Act, 1990, received from a health board or a person boarded out, in so far as the aggregate amount of payment received in respect of each person boarded out does not exceed an amount equivalent to the rate set out in column (2) at reference 4 of Part I of the Fourth Schedule,”

and

- 40 (b) the substitution for subparagraph (n) of the following subparagraph:

“(n) in such cases as may be prescribed, any moneys received by way of a maintenance grant under—

(i) a scheme administered by the Minister for Education and Science under the Local Authorities (Higher Education Grants) Acts, 1968 to 1992, or

(ii) a scheme administered under the aegis of the Minister for Education and Science and known as the—

(I) Maintenance Grants Scheme for Students attending Post-Leaving Certificate Courses, 5

(II) Vocational Education Committees Scholarship Scheme, or

(III) Third-Level Maintenance Grants Scheme for Trainees,”. 10

(4) Rule 1(3) of Part IV of the Third Schedule (as inserted by section 16 of the Act of 1999) to the Principal Act is amended by—

(a) the insertion after subparagraph (j) of the following subparagraph:

“(jj) payments in respect of not more than two persons boarded out under section 10 of the Health (Nursing Homes) Act, 1990, received from a health board or a person boarded out, in so far as the aggregate amount of payment received in respect of each person boarded out does not exceed an amount equivalent to the rate set out in column (2) at reference 4 of Part I of the Fourth Schedule,”. 15 20

and

(b) the substitution for subparagraph (l) of the following subparagraph: 25

“(l) in such cases as may be prescribed, any moneys received by way of a maintenance grant under—

(i) a scheme administered by the Minister for Education and Science under the Local Authorities (Higher Education Grants) Acts, 1968 to 1992, or 30

(ii) a scheme administered under the aegis of the Minister for Education and Science and known as the— 35

(I) Maintenance Grants Scheme for Students attending Post-Leaving Certificate Courses,

(II) Vocational Education Committees Scholarship Scheme, or 40

(III) Third-Level Maintenance Grants Scheme for Trainees,”.

(5) This section, other than *subsections (1)(a)(iii), (2)(a)(iii), (3)(b) and (4)(b)* comes into operation—

(a) in so far as it relates to unemployment assistance, pre-retirement allowance and farm assist, on 28 March 2001, 45

(b) in so far as it relates to supplementary welfare allowance, on 2 April 2001,

(c) in so far as it relates to disability allowance, on 4 April 2001,

5 (d) in so far as it relates to one-parent family payment (other than where payable in respect of a widow or widower), carer's allowance and a relevant payment by virtue of section 18(1)(b) or (c) of the Act of 1996, on 5 April 2001, and

10 (e) in so far as it relates to old age (non-contributory) pension, blind pension, widow's and widower's (non-contributory) pension, one-parent family payment payable in respect of a widow or widower and orphan's (non-contributory) pension, on 6 April 2001.

15 (6) Subsections (1)(a)(iii), (2)(a)(iii), (3)(b) and (4)(b) of this section 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.

14.—The Principal Act is amended by—

Respite care grant
— increase.

20 (a) the substitution for section 82F (inserted by section 10 of the Act of 2000) of the following section:

“Carer's benefit
— respite care
grant.

82F.—(1) Subject to subsection (2), a grant (in this section referred to as a ‘respite care grant’) shall—

25 (a) in the case of a person to whom section 82D(1)(a) applies, be payable in the amount of £800, or such higher amount as may be prescribed, and

30 (b) in any other case, be payable in the amount of £400, or such higher amount as may be prescribed,

35 to a carer in respect of the cost of respite care.

40 (2) A grant in accordance with subsection (1) shall be payable in each year to a carer who, on such date in each year as may be prescribed, is entitled to or in receipt of carer's benefit and only one such respite care grant shall be payable in each year to a carer.”,

and

45 (b) the substitution for section 168A (as amended by section 22 of the Act of 2000) of the following section:

“Carer's
allowance —
respite care grant.

168A.—(1) In this section a ‘relevant carer’ means a person who is—

- (a) a carer who is entitled to or in receipt of carer's allowance under this Chapter,
- (b) a prescribed relative within the meaning of section 163 and in respect of whom an allowance is payable under section 167, or
- (c) providing full-time care to a person who is in receipt of an increase of disablement pension under section 57 in respect of the need for constant attendance.

(2) Subject to subsection (3), a grant (in this section referred to as a 'respite care grant') shall—

- (a) in the case of a carer to whom section 165(1)(a) applies, be payable in each year in the amount of £800, or such higher amount as may be prescribed, and
- (b) in the case of any other relevant carer, be payable in each year in the amount of £400 or such higher amount as may be prescribed,

in respect of the cost of respite care.

(3) Only one respite care grant shall be payable to a relevant carer in each year.

(4) Regulations made under this section shall prescribe—

- (a) the date in each year on which a respite care grant shall become payable to a relevant carer, and
- (b) the evidence to be submitted by a relevant carer to whom subsection (1)(c) applies, to show that he or she is on that date providing the care referred to in that subsection.”.

Island allowance.

15.—(1) The Principal Act is amended by—

- (a) the insertion in section 2(1) (as amended by *section 8* of this Act) after the definition of “insured person” of the following definition:

“‘island’ means any island, lying off the coast of the State, that is prescribed;”,

- 5 (b) the insertion in section 60 (as amended by section 14 of the Act of 1997) after subsection (5) of the following subsection:

10 “(6) The weekly rate of pension under subsection (2) shall be increased by the amount set out in column (8) of Part I of the Second Schedule where the beneficiary has attained pensionable age and is ordinarily resident on an island.”,

- (c) the substitution for subsection (2) (as amended by section 32 of the Act of 1994) of section 61 of the following subsection:

15 “(2) Subject to subsections (3) and (4), the death benefit shall be a pension at the weekly rate set out in column (2) of Part I of the Second Schedule, increased, in the case of a person who has attained pensionable age—

20 (a) by the amount set out in column (6) of that Part I of the Second Schedule where the beneficiary is living alone, and

(b) by the amount set out in column (8) of that Part I of the Second Schedule where the beneficiary is ordinarily resident on an island.”,

- 25 (d) the insertion in section 87 after subsection (5) of the following subsection:

“(6) The weekly rate of old age (contributory) pension shall be increased by the amount set out in column (8) of Part I of the Second Schedule where the beneficiary is ordinarily resident on an island.”,

- 30 (e) in subsection (4) of section 87A (inserted by section 16 of the Act of 2000)—

(i) the deletion in paragraph (c) of “and”, and

(ii) the substitution for paragraph (d) of the following paragraphs:

35 “(d) the amount set out in column (7) at reference 3 of Part I of the Second Schedule where the beneficiary has attained the age of 80 years, and

40 (e) the amount set out in column (8) at reference 3 of Part I of the Second Schedule where the beneficiary is ordinarily resident on an island.”,

- (f) the insertion in section 91 after subsection (5) of the following subsection:

45 “(6) The weekly rate of retirement pension shall be increased by the amount set out in column (8) of Part I of the Second Schedule where the beneficiary

has attained pensionable age and is ordinarily resident on an island.”,

- (g) the insertion in section 99 after subsection (5) (as amended by section 32 of the Act of 1994) of the following subsection: 5

“(6) The weekly rate of invalidity pension shall be increased by the amount set out in column (8) of Part I of the Second Schedule where the beneficiary has attained pensionable age and is ordinarily resident on an island.”,

- (h) the insertion in section 104 after subsection (3) (as amended by section 27 of the Act of 1996) of the following subsection: 10

“(4) The weekly rate of pension shall be increased by the amount set out in column (8) of Part I of the Second Schedule where the beneficiary has attained pensionable age and is ordinarily resident on an island.”, 15

- (i) in section 137 (as amended by section 17 of the Act of 1999)—

(i) the deletion in paragraph (b) of “and”, and

- (ii) the substitution for paragraph (c) of the following paragraphs: 20

“(c) by the amount set out in column (7) of Part I of the Fourth Schedule where the beneficiary has attained the age of 80 years, and

(d) by the amount set out in column (8) of Part I of the Fourth Schedule where the beneficiary is ordinarily resident on an island.”, 25

- (j) in section 145 (inserted by section 19 of the Act of 1997)—

(i) the deletion in paragraph (a) of “and”, and

- (ii) the substitution for paragraph (b) of the following paragraphs: 30

“(b) by the amount set out in column (7) of Part I of the Fourth Schedule where the beneficiary has attained the age of 80 years, and

(c) by the amount set out in column (8) of Part I of the Fourth Schedule where the beneficiary has attained pensionable age and is ordinarily resident on an island.”, 35

- (k) the insertion in section 159 (inserted by section 17 of the Act of 1996) after subsection (3) of the following subsection: 40

“(4) The weekly rate of one-parent family payment shall be increased by the amount set out in column (8) of Part I of the Fourth Schedule where the beneficiary has attained pensionable age and is ordinarily resident on an island.”, 45

and

(l) the substitution for section 165(1) (as amended by section 23 of the Act of 1997) of the following subsection:

“(1) Subject to this Act, the rate (in this Chapter referred to as ‘the scheduled rate’) of carer’s allowance shall be—

(a) in the case of a person who is a carer of more than one relevant person, the weekly rate set out in column (2) at reference 8(a) in Part I of the Fourth Schedule, and

(b) in any other case, the weekly rate set out in column (2) at reference 8(b) in Part I of the Fourth Schedule,

increased by—

(i) the appropriate amount set out in column (4) of that Part opposite that reference in respect of each qualified child who normally resides with the beneficiary, and

(ii) the amount set out in column (8) of that Part opposite that reference where the beneficiary has attained pensionable age and is ordinarily resident on an island.”.

(2) This section comes into operation on—

(a) in so far as it relates to retirement pension, invalidity pension, a relevant payment by virtue of section 18(1)(a), (b) or (c) of the Act of 1996, one-parent family payment (other than where payable in respect of a widow or widower) and carer’s allowance on 5 April 2001, and

(b) in so far as it relates to death benefit under section 60, 61 or 62 of the Principal Act, old age (contributory) pension, widow’s and widower’s (contributory) pension, old age (non-contributory) pension, blind pension, widow’s and widower’s (non-contributory) pension and one-parent family payment payable in respect of a widow or widower on 6 April 2001.

16.—(1) The Principal Act is amended by—

Disability allowance
— removal of
couple limitation.

(a) the deletion of section 191E (inserted by section 32(1)(c) of the Act of 1999), and

(b) the substitution in subsection (2) of section 191P (inserted by section 15 of the Act of 1999) for “pre-retirement allowance, disability allowance or farm assist” in each place where those words occur of “pre-retirement allowance or farm assist”.

(2) This section comes into operation on 4 April 2001.

17.—(1) The Principal Act is amended by—

Living alone
allowance —
extension of
scheme.

(a) the substitution in section 56 for subsection (1) (as amended by section 20 of the Act of 1994) of the following subsection:

“(1) Subject to this Act, the weekly rate of disablement pension shall be increased by the amount set out in column (2) of Part IV of the Second Schedule if, as a result of the relevant loss of faculty, the beneficiary is incapable of work and likely to remain permanently so incapable and by the amount set out in column (3) of Part IV of the Second Schedule where the beneficiary is living alone.”, 5

(b) the substitution for subsection (4) of section 99 (as amended by *section 15* of this Act) of the following subsection: 10

“(4) The weekly rate of invalidity pension shall be increased by the amount set out in column (6) of Part I of the Second Schedule where the beneficiary is living alone.”,

(c) the substitution in section 137 (as amended by *section 15* of this Act) for paragraph (b) of the following paragraph: 15

“(b) by the amount set out in column (6) of Part I of the Fourth Schedule where the beneficiary is living alone.”,

(d) in section 191C(1) (as amended by section 28 of the Act of 1997)— 20

(i) the deletion in paragraph (a) of “and”, and

(ii) the substitution for paragraph (b) of the following paragraphs:

“(b) the appropriate amount set out in column (4) of that Part in respect of each qualified child who normally resides with the claimant or beneficiary, and 25

(c) the amount set out in column (6) of that Part where the claimant or beneficiary is living alone.”. 30

(2) This section comes into operation—

(a) in so far as it relates to disability allowance, on 4 April 2001,

(b) in so far as it relates to invalidity pension, on 5 April 2001, and 35

(c) in so far as it relates to disablement pension and blind pension, on 6 April 2001.

Carer’s benefit —
payment after
death.

18.—Section 210 of the Principal Act is amended by—

(a) the substitution in the definition of “relevant person” in subsection (1) (as amended by section 13 of the Act of 1999) for “section 163(1)” of “sections 82A(1) and 163(1)”, 40

(b) the substitution in paragraph (a) (as amended by section 17 of the Act of 1999) of subsection (2) for “or a carer’s allowance” of “, a carer’s benefit or a carer’s allowance”. 45

19.—(1) The Principal Act is amended by the substitution for section 57 (as amended by section 39 of the Act of 1996) of the following section: Constant attendance allowance — improvements.

5 “Increase of disablement pension where constant attendance is needed.

57.—(1) Where a disablement pension is payable in respect of an assessment of 50 per cent. or more, then, if as a result of the relevant loss of faculty the beneficiary requires constant attendance, the weekly rate of the pension shall be increased by the amount set out in Part IV of the Second Schedule.

10 (2) An increase of pension under this section shall be payable for such period as may be determined at the time it is granted, but may be renewed from time to time:

15 Provided that no such increase shall be payable in respect of any period during which the beneficiary is receiving medical treatment as an in-patient in a hospital or similar institution.”.

20 (2) This section comes into operation on 6 April 2001.

20.—The Principal Act is amended by—

Improvement in qualifying conditions.

(a) the substitution in section 32(1) (as amended by section 17 of the Act of 1997) for paragraph (b) of the following paragraph:

25 “(b) (i) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks, of which at least 13 must be qualifying contributions, in the last complete contribution year before the beginning of the benefit year which includes the day for which the benefit is claimed, or

30 (ii) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the last two complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

40 and”,

(b) the substitution in subparagraph (a)(i) of section 38 (inserted by section 10 of the Act of 1997) for clause (B) of the following clause:

45 “(B) (I) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or

50

(II) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the last two complete contribution years before the beginning of the benefit year in which the relevant day occurs, 5

or”,

(c) the substitution in subparagraph (a)(ii) of section 41B(1) (inserted by Article 6 of the European Communities (Social Welfare) Regulations, 1995 (S.I. No. 25 of 1995)) for clause (B) of the following clause: 10

“(B) (I) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the last complete contribution year before the beginning of the benefit year which includes the first day for which health and safety benefit is claimed, or 15

(II) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the last two complete contribution years before the beginning of the benefit year which includes the first day for which health and safety benefit is claimed, 20 25

and”,

(d) the substitution in subparagraph (a)(i) of section 41H(1) (inserted by section 11 of the Act of 1997) for clause (B) of the following clause: 30

“(B) (I) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the last complete contribution year before the beginning of the benefit year in which the relevant day occurs or in a subsequent complete contribution year before the relevant day, or 35

(II) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the last two complete contribution years before the beginning of the benefit year in which the relevant day occurs, 40

or”, and 45

(e) the substitution in section 43(1) (as amended by section 8 of the Social Welfare (No. 2) Act, 1993) for paragraph (b) of the following paragraph:

“(b) (i) that the claimant has qualifying contributions or credited contributions in respect of not less than 39 contribution weeks in the last complete contribution 50

year before the beginning of the benefit year which includes the day for which the benefit is claimed, or

(ii) that the claimant has qualifying contributions in respect of not less than 26 contribution weeks in each of the last two complete contribution years before the beginning of the benefit year which includes the day for which the benefit is claimed,

and”.

PART 4

MISCELLANEOUS PROVISIONS

21.—(1) Section 158 (as amended by section 31 of the Act of 1999) of the Principal Act is amended by the substitution for subsection (4) of the following subsection:

One-parent family payment — transitional arrangements and assessment of maintenance payments.

“(4) Regulations may, subject to such conditions and in such circumstances and for such periods as may be prescribed, entitle to one-parent family payment a qualified parent who, having been in receipt of the said payment for a period of 52 consecutive weeks, ceases to be entitled thereto by virtue of having earnings in excess of the amount specified in subsection (3).”.

(2) The amendment effected by *subsection (1)* of this section shall not operate so as to disentitle any person who, at the commencement of this section, is entitled to or in receipt of a payment by virtue of regulations under section 158(4) of the Principal Act but this subsection shall, as respects that person, have effect only for the duration of that person’s continuous entitlement to the said payment under the said section 158(4).

(3) Rule 1(4) (as amended by *section 13* of this Act) of Part II of the Third Schedule to the Principal Act is amended by the substitution for subparagraph (s) (as amended by section 26 of the Act of 1997) of the following subparagraph:

“(s) for the purposes of one-parent family payment, moneys received by way of maintenance payments (including maintenance payments made to or in respect of a qualified child) in so far as they do not exceed the annual housing costs actually incurred by the qualified parent subject to such maximum amount as may be prescribed, together with one-half of any amount of maintenance payment in excess of the amount disregarded in respect of housing costs actually incurred (if any) and for this purpose—

‘housing costs’ means rent or repayment of a loan entered into solely for the purpose of defraying money employed in the purchase, repair or essential improvement of the residence in which the qualified parent is, for the time being, residing;

‘maintenance payments’ means any payment received under or pursuant to such maintenance arrangement as may be prescribed.”.

Recovery of payments from financial institutions.

22.—(1) The Principal Act is amended by the insertion after section 280 of the following section: 5

“Recovery of payments from financial institutions.

280A.—(1) Notwithstanding the provisions of any enactment or rule of law, where sums are due to the Minister or the Social Insurance Fund in accordance with section 279 or 279B because benefit or assistance which was intended for a beneficiary was paid to a financial institution for the credit of an account kept with that institution by the beneficiary and he or she dies before the payment or payments were made, the said benefit or assistance may be recovered from the financial institution in accordance with subsection (2). 10 15

(2) The Minister may give written notice to a financial institution requiring the institution to pay to him or her, within the period specified in the notice, the lesser of the following amounts: 20

(a) the amount specified in the notice, being the amount of benefit or assistance recoverable in accordance with subsection (1), or 25

(b) the amount standing to the credit of the account when the notice is received by the institution, 30

and the financial institution shall comply with such a direction.

(3) In this section ‘financial institution’ means—

(a) a bank which is the holder of a licence under section 9 of the Central Bank Act, 1971, 35

(b) a trustee savings bank within the meaning of the Trustee Savings Banks Act, 1989, 40

(c) a building society within the meaning of the Building Societies Act, 1989,

(d) a post office savings bank established under the Post Office Savings Bank Acts, 1861 to 1958, or 45

(e) such other body as may be prescribed.”.

(2) This section comes 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.

5 **23.—**(1) The Principal Act is amended by—

Pre-retirement
allowance —
change in
withdrawal rate.

(a) the substitution in section 127 for subsection (3) (as amended by section 17 of the Act of 2000) of the following subsection:

10 “(3) In this Chapter ‘weekly means’ shall, subject to Rule 1(1) or 1(6A), as the case may be, of Part I of the Third Schedule, be the yearly means divided by 52; means shall be calculated in accordance with the Rules contained in Part I of the Third Schedule:

15 Provided that the amount so calculated shall be rounded up to the nearest £1 where it is a multiple of 50p but not also a multiple of £1 and shall be rounded to the nearest £1 where it is not a multiple of 50p or £1.”,

and

20 (b) the substitution for subsection (2) of section 128 (as amended by section 18 of the Act of 1998) of the following subsection:

“(2) Pre-retirement allowance shall be payable where—

25 (a) the weekly means of the claimant or beneficiary are less than £1, at the scheduled rate,

(b) such weekly means are equal to £1, at the scheduled rate reduced by £1, and

30 (c) such weekly means exceed £1, at the scheduled rate reduced by £1 for each amount (if any) of £1 by which those weekly means exceed £1:

35 Provided that, if the weekly means of the claimant or beneficiary are equal to or exceed the scheduled rate, no pre-retirement allowance shall be payable.”.

(2) In the case of a person who is entitled to or in receipt of a pre-retirement allowance on the commencement of this section, the amendments effected by this section shall not have the effect of reducing that person’s rate of pre-retirement allowance below that which would be payable had the provisions of sections 127(3) and 128(2) of the Principal Act, in force immediately before that commencement, continued to apply in relation to that person.

(3) This section comes into operation on 28 March 2001.

45 **24.—**(1) Section 2(2)(a) of the Principal Act is amended by—

Qualified adult —
amendment to
provisions.

(a) the insertion in subparagraph (v) after “1967,” of “or”, and

(b) the insertion after subparagraph (v) of the following subparagraphs:

“(vi) a spouse who is entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under section 121 or unemployment benefit payable under section 44 or 45, in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, or

(vii) a spouse who is entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under section 121 or unemployment benefit payable under section 44 or 45, in respect of participation in a scheme administered by the Minister and known as:

(I) Back to Education Allowance, or

(II) Back to Work Allowance, or

(III) Back to Work Enterprise Allowance, or

(IV) Part-time Job Incentive.”

(2) Section 137 of the Principal Act (as amended by *section 17* of this Act) is amended by—

(a) the deletion of all the words from “Subject to section 138A” down to and including “in respect of more than one person,” and the substitution of the following:

“(1) Subject to subsection (2) and section 138A, the weekly rate of old age (non-contributory) pension payable in accordance with section 136 shall be increased—

(a) by the amount calculated in accordance with Part II of the Fourth Schedule where the beneficiary is living with, or is wholly or mainly maintaining, his or her spouse, subject to the restriction that the beneficiary shall not be entitled for the same period to an increase of pension under this paragraph in respect of more than one person,”

and

(b) the insertion of the following subsection:

“(2) An increase under subsection (1)(a) shall not be payable where the spouse is—

(a) in receipt of any benefit, pension, assistance or allowance under Part II or this Part, or

(b) entitled to or in receipt of an allowance the rate of which is related to the rates of unemployment assistance payable under section 121 or unemployment benefit payable under section 44 or 45, in respect of participation in a

scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,
or

5 (c) entitled to or in receipt of an allowance the rate
of which is related to the rates of unemploy-
ment assistance payable under section 121 or
10 unemployment benefit payable under section
44 or 45, in respect of participation in a
scheme administered by the Minister and
known as:

(i) Back to Education Allowance, or

(ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

15 (iv) Part-time Job Incentive.”.

(3) The Third Schedule to the Principal Act is amended by—

(a) the substitution in Rule 1(2) (as amended by *section 13* of
this Act) of Part I for subparagraph (t) of the following
subparagraphs:

20 “(t) any moneys received by his or her spouse in respect
of participation in a scheme administered by the
Minister for Education and Science and known as
the Vocational Training Opportunities Scheme,

25 (u) any moneys received by his or her spouse in respect
of participation in a scheme administered by the
Minister and known as:

(i) Back to Education Allowance, or

(ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

30 (iv) Part-time Job Incentive,

(v) any moneys received by his or her spouse in respect
of participation in a course approved by An Foras
Áiseanna Saothair under the Industrial Training
Act, 1967,

35 (w) such other income received by a person or his or
her spouse as may be prescribed;”.

(b) the substitution in Rule 1(4) (as amended by *section 13* of
this Act) of Part II for subparagraph (u) of the following
subparagraphs:

40 “(u) any moneys received by his or her spouse in respect
of participation in a scheme administered by the
Minister for Education and Science and known as
the Vocational Training Opportunities Scheme,

- (v) any moneys received by his or her spouse in respect of participation in a scheme administered by the Minister and known as:
 - (i) Back to Education Allowance, or
 - (ii) Back to Work Allowance, or 5
 - (iii) Back to Work Enterprise Allowance, or
 - (iv) Part-time Job Incentive,
- (w) any moneys received by his or her spouse in respect of a course approved by An Foras Áiseanna Saothair under the Industrial Training Act, 1967, 10
- (x) such other income received by a person or his or her spouse as may be prescribed,”,
- (c) the insertion in Rule 1(1) (as amended by *section 13* of this Act) of Part III after subparagraph (*p*) of the following subparagraphs: 15
 - “(q) any moneys received by his or her spouse in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme,
 - (r) any moneys received by his or her spouse in respect of participation in a scheme administered by the Minister and known as: 20
 - (i) Back to Education Allowance, or
 - (ii) Back to Work Allowance, or
 - (iii) Back to Work Enterprise Allowance, or 25
 - (iv) Part-time Job Incentive,
 - (s) any moneys received by his or her spouse in respect of a course approved by An Foras Áiseanna Saothair under the Industrial Training Act, 1967;”,
- and 30
- (d) the substitution in Rule 1(3) (as amended by *section 13* of this Act) of Part IV for subparagraph (*r*) of the following subparagraphs:
 - “(r) any moneys received by his or her spouse in respect of participation in a scheme administered by the Minister for Education and Science and known as the Vocational Training Opportunities Scheme, 35
 - (s) any moneys received by his or her spouse in respect of participation in a scheme administered by the Minister and known as: 40
 - (i) Back to Education Allowance, or
 - (ii) Back to Work Allowance, or

(iii) Back to Work Enterprise Allowance, or

(iv) Part-time Job Incentive,

(t) any moneys received by his or her spouse in respect of a course approved by An Foras Áiseanna Saothair under the Industrial Training Act, 1967,

(u) such other income received by a farmer or his or her spouse as may be prescribed;”.

5
10 **25.**—(1) The Principal Act is amended by the substitution in section 20(6) and paragraph (a) of section 224(7) for “the Collector-General” of “an officer of the Revenue Commissioners”. Amendment to prosecution provisions.

(2) This section comes into operation on such day as the Minister may appoint by order.

26.—(1) The Principal Act is amended— Carer’s benefit — improvement.

15 (a) by the substitution in section 82A (inserted by section 10 of the Act of 2000) for subsection (1) of the following subsection:

“(1) Subject to this Act, in this Chapter—

‘carer’ means a person who has attained the age of 16 years and who—

20 (a) resides with and provides full-time care and attention to a relevant person, or

25 (b) subject to such conditions and in such circumstances as may be prescribed, does not reside with but provides full-time care and attention to a relevant person;

‘relevant person’ means a person who has such a disability that he or she requires full-time care and attention.”,

30 (b) in section 82B (inserted by section 10 of the Act of 2000) by—

(i) the substitution in subsection (5) for “subsection (1)(a)” of “subsection (1)(a) or regulations under subsection (6)”, and

35 (ii) the insertion after subsection (5) of the following subsection:

40 “(6) Regulations may provide that, subject to such conditions and in such circumstances as may be prescribed, in the case of a person who is absent from his or her employment within the three-month period referred to in subsection (1)(a), by reason of being on such leave from that employment as may be prescribed, the condition specified in subsection (1)(a) shall be regarded as being satisfied in respect

of that person if he or she was engaged in remunerative full-time employment as an employed contributor for such period of three months (other than the three-month period referred to in that subsection) as may be prescribed (and the period that may be so prescribed may comprise two or more periods which, taken together, amount to a period of three months).”

and

(c) by the insertion in section 82H (inserted by section 10 of the Act of 2000) after paragraph (a) of the following paragraph:

“(aa) carer’s benefit shall not be payable in respect of the full-time care and attention being provided to a relevant person in any case where the relevant person is in receipt of an increase of disablement pension under section 57 in respect of constant attendance.”

(2) This section comes into operation on such day as the Minister may appoint by order.

Qualified adult —
rate payable with
reduced rate
pensions.

27.—(1) The Principal Act is amended by the substitution in section 84 (as amended by section 21 of the Act of 1999) for subsection (8) of the following subsections:

“(8) Regulations under subsection (7) shall provide, subject to subsection (8A), that old age (contributory) pension payable by virtue thereof shall be payable at a rate less than that specified in the Second Schedule, and the rate specified by the regulations may vary by reference to the yearly average so calculated, but any increase of that pension payable under section 87(2) shall be the same as if the claimant had a yearly average of not less than 48.

(8A) In the case of a person who, on 5 April 2001, is entitled to or in receipt of a pension by virtue of regulations under subsection (7) which includes an increase under section 87(1), subsection (8) shall not operate so as to reduce the rate of the increase payable under section 87(1) below such rate as may be prescribed.”

(2) This section comes into operation on 6 April 2001.

Social insurance —
retention of
modified status.

28.—Section 11(1) (as amended by section 12 of the Act of 1996) of the Principal Act is amended by the insertion after paragraph (aa) of the following paragraph:

“(aaa) in such cases as may be prescribed, persons who, on 5 April 1995, were employed in an employment to which paragraph (a) or (aa) applies and which is prescribed, and who cease to be so employed, but immediately on such cessation become employed in another employment which is prescribed, under terms and conditions which provide that he or she continues to be employed in a permanent and pensionable capacity and for payment during illness on a basis considered adequate by the Minister.”

PART 5

ALIGNMENT OF TAX AND CALENDAR YEARS

5 **29.—**(1) Where, consequent on an amendment to the definition of “year of assessment” contained in the Income Tax Acts, the period beginning on 6 April 2001 and ending on 31 December 2001 is a contribution year as defined in section 2(1) (as amended by *section 15* of this Act) of the Principal Act, the Minister may make regulations amending any provision of the Principal Act with respect to the application of that provision in so far as it relates to the period
10 beginning on 6 April 2001 and ending on 31 December 2001, for the purpose of securing the preservation of rights conferred under or by virtue of the Principal Act.

Transitional arrangements for the preservation of rights.

15 (2) Without prejudice to the generality of *subsection (1)* of this section, regulations under that subsection may provide for the award of additional—

(a) employment contributions to any person who has paid employment contributions in respect of the contribution year beginning on 6 April 2001 and ending on 31 December 2001,

20 (b) voluntary contributions to any person who has paid voluntary contributions in respect of the contribution year beginning on 6 April 2001 and ending on 31 December 2001 and who is not awarded additional employment contributions in accordance with *paragraph (a)* of this subsection, and
25

(c) optional contributions to any person who has paid optional contributions in respect of the contribution year beginning on 6 April 2001 and ending on 31 December 2001 and who is not awarded additional employment contributions in accordance with *paragraph (a)* of this subsection,
30

and, subject to such conditions and in such circumstances as may be prescribed, for the manner in which the said employment contributions, voluntary contributions or optional contributions will be
35 taken into account for the purpose of determining entitlement to any benefit.

30.—(1) For the purposes of determining a person’s liability in respect of self-employment contributions, voluntary contributions or optional contributions payable in accordance with the Principal Act
40 for the period commencing on 6 April 2001 and ending on 31 December 2001—

Further amendments consequential on the alignment of the tax and calendar years.

(a) sections 18(1)(a), (c) and (h) (in so far as they apply to self-employed contributors)(as amended in each case by *section 9* of this Act), and section 23(1) (as amended by *section 11* of this Act) of the Principal Act shall have effect as if for each sum specified therein there were substituted £148, and
45

(b) section 18(1)(b) of the Principal Act shall have effect as if for the sum specified therein there were substituted £91.76.
50

(2) For the purposes of determining a person's liability in respect of voluntary contributions or optional contributions payable in accordance with the Principal Act for the period commencing on 1 January 2002 and ending on 31 December 2002—

- (a) section 18(1)(h) of the Principal Act (in so far as it applies to optional contributors) shall have effect as if for each sum specified therein there were substituted €187, 5
- (b) section 22(1)(b)(i) of the Principal Act (as amended by section 11 of this Act) shall have effect as if for the sum specified therein there were substituted €93, 10
- (c) section 22(1)(b)(ii) of the Principal Act (as amended by section 11 of this Act) shall have effect as if for the sum specified therein there were substituted €234,
- (d) section 22(1)(b)(iii) of the Principal Act (as amended by section 11 of this Act) shall have effect as if for the sum specified therein there were substituted €140, and 15
- (e) section 24B(1)(a) of the Principal Act (as amended by section 8 of the Act of 1995) shall have effect as if for the sum specified therein there were substituted €1,012.

(3) For the purposes of determining a person's entitlement to benefit under sections 32(1) and 32(3) (both amended by section 17 of the Act of 1997), 38(a) (as amended by section 10 of the Act of 1997), 41B(1)(a) (inserted by Article 6 of the European Communities (Social Welfare) Regulations, 1995 (S.I. No. 25 of 1995)), 41H(1)(a) (inserted by section 11 of the Act of 1997), 43(1) (as amended by section 8 of the No. 2 Act of 1993) 82C(1)(a) (inserted by section 10 of the Act of 2000) and 115(1)(b)(i), (b)(iii) or (b)(iv) (inserted by section 19 of the Act of 1999) of the Principal Act, in respect of the benefit year commencing on 7 January 2002 and ending on 5 January 2003, the said sections shall be construed as if the words "second last complete contribution year" were substituted for the words "last complete contribution year". 20 25 30

(4) For the purposes of determining a person's entitlement to benefit under section 38(b) (as amended by section 10 of the Act of 1997) or 41H(1)(b) (as amended by section 11 of the Act of 1997) of the Principal Act, in respect of the benefit year commencing on 7 January 2002 and ending on 5 January 2003, the said section shall be construed as if the words "in the second last complete contribution year or in the third last complete contribution year" were substituted for the words "in the last complete contribution year or in the second last complete contribution year". 35 40

(5) For the purposes of determining a person's entitlement to benefit under sections 32(1), 38(a), 41B(1)(a), 41H(1)(a), 43(1) (as amended in each case by section 20 of this Act) and 82C(1)(c) (inserted by section 10 of the Act of 2000) of the Principal Act, in respect of the benefit year commencing on 7 January 2002 and ending on 5 January 2003, the said section shall be construed as if the words "in the second last and third last complete contribution years" were substituted for the words "in each of the last two complete contribution years". 45 50

(6) For the purposes of determining a person's entitlement to bereavement grant under section 115(1)(b)(ii) (inserted by section 19 of the Act of 1999) in respect of the benefit year commencing on 7 January 2002 and ending on 5 January 2003, the said section shall

be construed as if the words “the 3 or 5 complete contributions years immediately preceding the last complete contribution year” were substituted for the words “the last 3 or 5 complete contribution years”.

- 5 **31.**—This Part comes 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.

Commencement
(Part 5).

PART 6

10 AMENDMENTS RELATING TO INTRODUCTION OF EURO

32.—(1) The Principal Act is amended by the substitution for Parts I to IV (inserted by *section 4* of this Act) and Part V (inserted by section 4 of the Act of 1999) of the Second Schedule thereto of the Parts set out in *Schedule C* to this Act.

Social insurance
benefits (new euro
rates).

- 15 (2) This section comes into operation—

(a) in so far as it relates to unemployment benefit, on 27 December 2001,

20 (b) in so far as it relates to disability benefit, health and safety benefit, injury benefit and disablement gratuity, on 31 December 2001,

(c) in so far as it relates to carer’s benefit, retirement pension, invalidity pension and a relevant payment by virtue of section 18(1)(a) of the Act of 1996, on 3 January 2002, and

25 (d) in so far as it relates to disablement pension, death benefit under section 60, 61 or 62 of the Principal Act, old age (contributory) pension, widow’s and widower’s (contributory) pension, orphan’s (contributory) allowance and bereavement grant, on 4 January 2002.

30 **33.**—(1) The Principal Act is amended by the substitution for Parts I, II, IIA, IIB and IIC (as amended by *section 5* of this Act) of the Fourth Schedule thereto of the Parts set out in *Schedule D* to this Act.

Social assistance
payments (new euro
rates).

- (2) This section comes into operation—

35 (a) in so far as it relates to unemployment assistance, pre-retirement allowance and farm assist, on 26 December 2001,

(b) in so far as it relates to supplementary welfare allowance, on 31 December 2001,

40 (c) in so far as it relates to disability allowance, on 2 January 2002,

45 (d) in so far as it relates to one-parent family payment (other than where payable in respect of a widow or widower), carer’s allowance and a relevant payment by virtue of section 18(1)(b) or (c) of the Act of 1996, on 3 January 2002, and

(e) in so far as it relates to old age (non-contributory) pension, blind pension, widow's and widower's (non-contributory) pension, one-parent family payment payable in respect of a widow or widower and orphan's (non-contributory) pension, on 4 January 2002. 5

Child benefit (new euro rates).

34.—(1) The Fourth Schedule to the Principal Act is amended by the substitution for Part III (as amended by *section 6* of this Act) of the following Part:

“PART III

AMOUNTS OF CHILD BENEFIT 10

Amount for each of first 2 children (1)	Amount for each child in excess of 2 (2)
€85.80	€109.20

”.

(2) This section comes into operation on 1 January 2002. 15

Family income supplement (new weekly rates — euro).

35.—(1) The Principal Act is amended by the substitution for section 198 (as amended by *section 7* of this Act) of the following section:

“Entitlement to supplement.

198.—Subject to this Act, an allowance (in this Act referred to as ‘family income supplement’) shall be payable out of moneys provided by the Oireachtas in respect of a family where the weekly family income is less than— 20

(a) in the case of a family which includes only 1 child, €327.60, 25

(b) in the case of a family which includes 2 children, €353,

(c) in the case of a family which includes 3 children, €378.40, 30

(d) in the case of a family which includes 4 children, €403.80,

(e) in the case of a family which includes 5 children, €435.60,

(f) in the case of a family which includes 6 children, €461, 35

(g) in the case of a family which includes 7 children, €482.50, or

(h) in the case of a family which includes 8 or more children, €504.10.”. 40

(2) This section comes into operation on 3 January 2002.

36.—(1) Each provision of the Principal Act mentioned in *column (1)* of *Schedule E* to this Act is amended in the manner specified in *column (2)* of that Schedule opposite the mention of the provision in that *column (1)*.

New rates of employment, self-employment, optional and voluntary contributions — euro.

5 (2) This section comes into operation on 1 January 2002.

37.—(1) The Principal Act is amended by—

Further amendments consequential on introduction of euro.

10 (a) the substitution in sections 136(2), 144(2) (inserted by section 19 of the Act of 1997), 149(2) (inserted by section 20 of the Act of 1995), 159(2) (inserted by section 17 of the Act of 1996) and 165(2) (inserted by section 16 of the Act of 1994) for “£6” in each place where that amount occurs of “€7.60”, and

15 (b) the substitution in sections 136(2), 144(2), 149(2), 159(2), 165(2), 191C(2) (inserted by section 13 of the Act of 1996) and 242 for “£2” in each place where that amount occurs of “€2.50”.

20 (2) Subject to *subsection (5)* of this section, the amendments effected by *subsection (1)* of this section shall not, in respect of any person, have the effect of reducing the appropriate scheduled rate (within the meaning of the Principal Act) of payment, by an amount greater than that by which it was reduced in respect of the means of the person concerned immediately before the commencement of this section.

(3) The Principal Act is amended by—

25 (a) the substitution in sections 119(1) (as amended by section 17 of the Act of 2000), 121(2)(a), 121(2)(b), 121(2)(c), 127(3) and 128(2) (both amended by *section 23* of this Act), 177(1)(a)(ii), 191L(1)(c) and 191N(2)(a), 191N(2)(b) and 191N(2)(c) (inserted by section 15 of the Act of 1999) for “£1” in each place where that amount occurs of “€1”, and

30 (b) the substitution in sections 119(1), 127(3), 177(1)(b) and 191L(1)(c) for “50p” in each place where that amount occurs of “50 cents.”.

35 (4) Notwithstanding the amendments effected by *subsection (3)* of this section and subject to *subsection (5)* of this section, in the case of a person who is, on the commencement of this section, entitled to or in receipt of unemployment assistance, pre-retirement allowance, supplementary welfare allowance or farm assist in accordance with the provisions of the Principal Act, his or her means (calculated in accordance with the provisions of the Principal Act) as rounded in accordance with section 119(1), 127(3), 177(1)(b) or 191L(1)(c) of the Principal Act, immediately before the commencement of this section, shall be converted to the equivalent euro amount and rounded down to the nearest euro.

40 (5) *Subsections (2)* and *(4)* of this section shall cease to apply to the person concerned where the income or capital value of property, being the income or capital value of property on which the assessment of his or her means (calculated in accordance with the provisions of the Principal Act) was based on the commencement of this section, is found to have changed.

(6) Each provision of the Principal Act mentioned in *column (1)* of *Schedule F* to this Act is amended by the substitution for the amount specified in *column (2)* of that Schedule opposite the mention of the provision in that *column (1)* (whether the amount occurs once or more than once in that provision), of the amount specified in *column (3)* of that Schedule, opposite the mention of the amount specified in that *column (2)*. 5

(7) This section, other than *subsection (6)*, comes into operation—

(a) in so far as it relates to unemployment assistance, pre-retirement allowance and farm assist, on 26 December 2001, 10

(b) in so far as it relates to supplementary welfare allowance, on 31 December 2001,

(c) in so far as it relates to disability allowance, on 2 January 2002,

(d) in so far as it relates to one-parent family payment (other than where payable in respect of a widow or widower), carer's allowance and a relevant payment by virtue of section 18(1)(b) or (c) of the Act of 1996, on 3 January 2002, and 15

(e) in so far as it relates to old age (non-contributory) pension, blind pension, widow's and widower's (non-contributory) pension, one-parent family payment payable in respect of a widow or widower and orphan's (non-contributory) pension, on 4 January 2002. 20

(8) *Subsection (6)* of this section comes 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. 25

PART 7 30

AMENDMENT OF HEALTH CONTRIBUTIONS ACT, 1979

Amendment to Health Contributions Act, 1979 — alignment of tax and calendar year.

38.—(1) For the purpose of determining a person's liability in respect of the health contribution payable in accordance with the provisions of the Health Contributions Act, 1979, for the period commencing on 6 April 2001 and ending on 31 December 2001, sections 7A(1)(b) and (2) (as amended by section 34 of the Act of 2000) shall have effect as if for the sum specified therein there were substituted £10,775. 35

(2) This section comes into operation on such day as the Minister may appoint by order. 40

Amendment to Health Contributions Act, 1979 — euro.

39.—(1) Section 7A of the Health Contributions Act, 1979, is amended by—

(a) the substitution in paragraph (1)(a) of “€356” for “£280” (inserted by section 34(1)(a) of the Act of 2000),

(b) the substitution in paragraph (1)(b) of “€18,512” for “£14,560” (inserted by section 34(1)(b) of the Act of 2000), and 45

(c) the substitution in subsection (2) of “€18,512” for “£14,560” (inserted by section 34(1)(c) of the Act of 2000).

(2) This section comes into operation on 1 January 2002. 50

“SECOND SCHEDULE

RATES OF BENEFITS

PART I

5

RATES OF PERIODICAL BENEFITS AND INCREASES THEREOF

10 15	Description of benefit (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)
		£	£	£	£	£	£	£
20	1. Disability Benefit, Unemployment Benefit, Injury Benefit and Health and Safety Benefit ...	85.50	54.00	13.20	—	—	—	—
	2. Death Benefit:							
25	(a) pension payable to a widow or widower (under section 60) ...	107.40	—	17.00	56.80	6.00	—	10.00
	additional increase for a widow or widower (under section 60) who has attained pensionable age ...	2.00	—	—	—	—	—	—
30	(b) pension payable to a parent							
	(i) reduced rate ...	50.20	—	—	56.80	6.00	—	—
	(ii) maximum rate ...	107.40	—	—	56.80	6.00	—	—
	(c) pension payable to an orphan ...	65.90	—	—	—	—	—	—
35	3. Old Age (Contributory) Pension and Retirement Pension:	106.00	68.20	15.20	56.80	6.00	5.00	10.00
	additional increase for a qualified adult who has attained pensionable age	—	11.40	—	—	—	—	—
40	4. Invalidity Pension:	89.10	60.30	15.20	56.80	6.00	5.00	10.00
	additional increase for a beneficiary who has attained the age of 65 years ...	16.90	—	—	—	—	—	—
45	additional increase where qualified adult has attained pensionable age ...	—	12.70	—	—	—	—	—
50	5. Widow's and Widower's (Contributory) Pension and a relevant payment by virtue of section 18(1)(a) of the Social Welfare Act, 1996:	89.10	—	17.00	56.80	6.00	5.00	10.00
	additional increase for a beneficiary who has attained pensionable age ...	12.90	—	—	—	—	—	—
55	6. Orphan's (Contributory) Allowance ...	63.60	—	—	—	—	—	—

Description of benefit (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)
7. Carer's Benefit:	£	£	£	£	£	£	£
(a) in the case of a person to whom section 82D(1)(b) applies	96.50	—	13.20	—	—	—	—
(b) in the case of a person to whom section 82D(1)(a) applies	144.80	—	13.20	—	—	—	—

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PART II

OCCUPATIONAL INJURIES BENEFITS — GRATUITIES AND GRANT

	Description of Grant (1)	Amount (2)
		£
5	1. Disablement Benefit: Maximum gratuity	7,640
	2. Death Benefit	500

PART III

DISABLEMENT PENSION

	Degree of Disablement (1)	Weekly Rate (2)
		£
	100 per cent.	109.20
	90 " "	98.30
15	80 " "	87.40
	70 " "	76.40
	60 " "	65.50
	50 " "	54.60
	40 " "	43.70
20	30 " "	32.80
	20 " "	21.80

PART IV

INCREASES OF DISABLEMENT PENSION

	Description of Increase (1)	Weekly Rate (2)	Increase where the person is living alone (3)
		£	£
25	1. Increase where the person is permanently incapable of work	85.50	6.00
30	2. Increase where the person requires constant attendance	96.50	—

”.

“FOURTH SCHEDULE
RATES OF ASSISTANCE

PART I

RATES OF PERIODICAL SOCIAL ASSISTANCE AND INCREASES THEREOF

5

Description of assistance (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)	
	£	£	£	£	£	£	£	
1. Unemployment Assistance:								
(a) in the case of a person to whom section 121(1)(a) applies ...	85.50	54.00	13.20	—	—	—	—	20
(b) in the case of a person to whom section 121(1)(b) applies ...	84.00	54.00	13.20	—	—	—	—	
2. Pre-Retirement Allowance ...	85.50	54.00	13.20	—	—	—	—	
3. Disability Allowance ...	85.50	54.00	13.20	—	6.00	—	—	25
4. Old Age (Non-Contributory) Pension ...	95.50	—	13.20	56.80	6.00	5.00	10.00	
5. Blind Pension:	85.50	—	13.20	56.80	6.00	5.00	10.00	
additional increase for a beneficiary who has attained pensionable age	10.00	—	—	—	—	—	—	30
6. Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension and a relevant payment by virtue of section 18(1)(b) or (c) of the Social Welfare Act, 1996:	85.50	—	—	56.80	6.00	5.00	10.00	35
additional increase for a beneficiary who has attained pensionable age	10.00	—	—	—	—	—	—	40
7. One-Parent Family Payment:	85.50	—	15.20	—	—	5.00	10.00	
additional increase for a beneficiary who has attained pensionable age	10.00	—	—	—	—	—	—	
8. Carer's Allowance:								45
(a) in the case of a person to whom section 165(1)(a) applies ...	132.80	—	13.20	—	—	—	10.00	
additional increase for a beneficiary who has attained pensionable age	15.00	—	—	—	—	—	—	50
(b) in the case of a person to whom section 165(1)(b) applies ...	88.50	—	13.20	—	—	—	10.00	
additional increase for a beneficiary who has attained pensionable age	10.00	—	—	—	—	—	—	55
9. Orphan's (Non-Contributory) Pension ...	63.60	—	—	—	—	—	—	
10. Supplementary Welfare Allowance ...	84.00	54.00	13.20	—	—	—	—	60
11. Farm Assist ...	85.50	54.00	13.20	—	—	—	—	

PART II

INCREASE OF OLD AGE (NON-CONTRIBUTORY) PENSION FOR ONE OF A COUPLE AND
INCREASE IN BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH BENEFICIARY AND
SPOUSE HAVE ATTAINED PENSIONABLE AGE

5	Means of claimant or pensioner	Weekly rate of increase
		£
	Where the weekly means of the claimant or pensioner do not exceed £6	60.70
	exceed £6 but do not exceed £8	59.40
10	exceed £8 but do not exceed £10	58.10
	exceed £10 but do not exceed £12	56.80
	exceed £12 but do not exceed £14	55.50
	exceed £14 but do not exceed £16	54.20
15	exceed £16 but do not exceed £18	52.90
	exceed £18 but do not exceed £20	51.60
	exceed £20 but do not exceed £22	50.30
	exceed £22 but do not exceed £24	49.00
	exceed £24 but do not exceed £26	47.70
20	exceed £26 but do not exceed £28	46.40
	exceed £28 but do not exceed £30	45.10
	exceed £30 but do not exceed £32	43.80
	exceed £32 but do not exceed £34	42.70
	exceed £34 but do not exceed £36	41.70
25	exceed £36 but do not exceed £38	40.70
	exceed £38 but do not exceed £40	39.70
	exceed £40 but do not exceed £42	38.70
	exceed £42 but do not exceed £44	37.70
	exceed £44 but do not exceed £46	36.70
30	exceed £46 but do not exceed £48	35.70
	exceed £48 but do not exceed £50	34.70
	exceed £50 but do not exceed £52	33.70
	exceed £52 but do not exceed £54	32.70
	exceed £54 but do not exceed £56	31.70
35	exceed £56 but do not exceed £58	30.70
	exceed £58 but do not exceed £60	29.70
	exceed £60 but do not exceed £62	28.70
	exceed £62 but do not exceed £64	27.70
	exceed £64 but do not exceed £66	26.70
40	exceed £66 but do not exceed £68	25.70
	exceed £68 but do not exceed £70	24.70
	exceed £70 but do not exceed £72	23.70
	exceed £72 but do not exceed £74	22.70
	exceed £74 but do not exceed £76	21.70
45	exceed £76 but do not exceed £78	20.70
	exceed £78 but do not exceed £80	19.70
	exceed £80 but do not exceed £82	18.70
	exceed £82 but do not exceed £84	17.70
	exceed £84 but do not exceed £86	16.70
50	exceed £86 but do not exceed £88	15.70
	exceed £88 but do not exceed £90	11.50
	exceed £90 but do not exceed £92	9.50
	exceed £92 but do not exceed £94	7.50
	exceed £94 but do not exceed £96	5.50
55	exceed £96 but do not exceed £98	3.50
	exceed £98	Nil

PART IIA

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH BENEFICIARY AND SPOUSE HAVE NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase	
	£	
Where the weekly means of the claimant or pensioner do not exceed £6	54.00	5
exceed £6 but do not exceed £8	52.80	
exceed £8 but do not exceed £10	51.60	
exceed £10 but do not exceed £12	50.40	10
exceed £12 but do not exceed £14	49.20	
exceed £14 but do not exceed £16	48.00	
exceed £16 but do not exceed £18	46.80	
exceed £18 but do not exceed £20	45.60	
exceed £20 but do not exceed £22	44.40	15
exceed £22 but do not exceed £24	43.20	
exceed £24 but do not exceed £26	42.00	
exceed £26 but do not exceed £28	40.80	
exceed £28 but do not exceed £30	39.60	
exceed £30 but do not exceed £32	38.40	20
exceed £32 but do not exceed £34	37.20	
exceed £34 but do not exceed £36	36.00	
exceed £36 but do not exceed £38	35.00	
exceed £38 but do not exceed £40	34.00	
exceed £40 but do not exceed £42	33.00	25
exceed £42 but do not exceed £44	32.00	
exceed £44 but do not exceed £46	31.00	
exceed £46 but do not exceed £48	30.00	
exceed £48 but do not exceed £50	29.00	
exceed £50 but do not exceed £52	28.00	30
exceed £52 but do not exceed £54	27.00	
exceed £54 but do not exceed £56	26.00	
exceed £56 but do not exceed £58	25.00	
exceed £58 but do not exceed £60	24.00	
exceed £60 but do not exceed £62	23.00	35
exceed £62 but do not exceed £64	22.00	
exceed £64 but do not exceed £66	21.00	
exceed £66 but do not exceed £68	20.00	
exceed £68 but do not exceed £70	19.00	
exceed £70 but do not exceed £72	18.00	40
exceed £72 but do not exceed £74	17.00	
exceed £74 but do not exceed £76	16.00	
exceed £76 but do not exceed £78	15.00	
exceed £78 but do not exceed £80	14.00	
exceed £80 but do not exceed £82	9.50	45
exceed £82 but do not exceed £84	7.50	
exceed £84 but do not exceed £86	5.50	
exceed £86 but do not exceed £88	3.50	
exceed £88	Nil	

PART IIB

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BENEFICIARY HAS NOT
 ATTAINED PENSIONABLE AGE AND SPOUSE HAS ATTAINED PENSIONABLE AGE

Means of claimant or pensioner		Weekly rate of increase
5	Where the weekly means of the claimant or pensioner do not exceed £6	£ 60.70
	exceed £6 but do not exceed £8	59.30
	exceed £8 but do not exceed £10	57.90
10	exceed £10 but do not exceed £12	56.50
	exceed £12 but do not exceed £14	55.10
	exceed £14 but do not exceed £16	53.70
	exceed £16 but do not exceed £18	52.70
15	exceed £18 but do not exceed £20	51.70
	exceed £20 but do not exceed £22	50.70
	exceed £22 but do not exceed £24	49.70
	exceed £24 but do not exceed £26	48.70
	exceed £26 but do not exceed £28	47.70
20	exceed £28 but do not exceed £30	46.70
	exceed £30 but do not exceed £32	45.70
	exceed £32 but do not exceed £34	44.70
	exceed £34 but do not exceed £36	43.70
	exceed £36 but do not exceed £38	42.70
25	exceed £38 but do not exceed £40	41.70
	exceed £40 but do not exceed £42	40.70
	exceed £42 but do not exceed £44	39.70
	exceed £44 but do not exceed £46	38.70
	exceed £46 but do not exceed £48	37.70
30	exceed £48 but do not exceed £50	36.70
	exceed £50 but do not exceed £52	35.70
	exceed £52 but do not exceed £54	34.70
	exceed £54 but do not exceed £56	33.70
	exceed £56 but do not exceed £58	32.70
35	exceed £58 but do not exceed £60	31.70
	exceed £60 but do not exceed £62	30.70
	exceed £62 but do not exceed £64	29.70
	exceed £64 but do not exceed £66	28.70
	exceed £66 but do not exceed £68	27.70
40	exceed £68 but do not exceed £70	26.70
	exceed £70 but do not exceed £72	25.70
	exceed £72 but do not exceed £74	24.70
	exceed £74 but do not exceed £76	23.70
	exceed £76 but do not exceed £78	22.70
45	exceed £78 but do not exceed £80	21.70
	exceed £80 but do not exceed £82	9.50
	exceed £82 but do not exceed £84	7.50
	exceed £84 but do not exceed £86	5.50
	exceed £86 but do not exceed £88	3.50
	exceed £88	Nil

PART IIC

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BENEFICIARY HAS
 ATTAINED PENSIONABLE AGE AND SPOUSE HAS NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase	
	£	
Where the weekly means of the claimant or pensioner do not exceed £6	54.00	5
exceed £6 but do not exceed £8	52.80	
exceed £8 but do not exceed £10	51.60	
exceed £10 but do not exceed £12	50.40	10
exceed £12 but do not exceed £14	49.20	
exceed £14 but do not exceed £16	48.00	
exceed £16 but do not exceed £18	46.80	
exceed £18 but do not exceed £20	45.60	
exceed £20 but do not exceed £22	44.40	15
exceed £22 but do not exceed £24	43.20	
exceed £24 but do not exceed £26	42.00	
exceed £26 but do not exceed £28	40.80	
exceed £28 but do not exceed £30	39.60	
exceed £30 but do not exceed £32	38.40	20
exceed £32 but do not exceed £34	37.20	
exceed £34 but do not exceed £36	36.00	
exceed £36 but do not exceed £38	34.80	
exceed £38 but do not exceed £40	33.60	
exceed £40 but do not exceed £42	32.40	25
exceed £42 but do not exceed £44	31.20	
exceed £44 but do not exceed £46	30.00	
exceed £46 but do not exceed £48	28.80	
exceed £48 but do not exceed £50	27.60	
exceed £50 but do not exceed £52	26.40	30
exceed £52 but do not exceed £54	25.20	
exceed £54 but do not exceed £56	24.00	
exceed £56 but do not exceed £58	23.00	
exceed £58 but do not exceed £60	22.00	
exceed £60 but do not exceed £62	21.00	35
exceed £62 but do not exceed £64	20.00	
exceed £64 but do not exceed £66	19.00	
exceed £66 but do not exceed £68	18.00	
exceed £68 but do not exceed £70	17.00	
exceed £70 but do not exceed £72	16.00	40
exceed £72 but do not exceed £74	15.00	
exceed £74 but do not exceed £76	14.00	
exceed £76 but do not exceed £78	13.00	
exceed £78 but do not exceed £80	12.00	
exceed £80 but do not exceed £82	11.00	45
exceed £82 but do not exceed £84	10.00	
exceed £84 but do not exceed £86	9.00	
exceed £86 but do not exceed £88	8.00	
exceed £88 but do not exceed £90	6.80	
exceed £90 but do not exceed £92	5.60	50
exceed £92 but do not exceed £94	4.40	
exceed £94 but do not exceed £96	3.20	
exceed £96 but do not exceed £98	2.00	
exceed £98	Nil	

”. 55

“SECOND SCHEDULE

RATES OF BENEFITS

PART I

5

RATES OF PERIODICAL BENEFITS AND INCREASES THEREOF

10 15	Description of benefit (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)
		€	€	€	€	€	€	€
20	1. Disability Benefit, Unemployment Benefit, Injury Benefit and Health and Safety Benefit ...	108.56	68.57	16.76	—	—	—	—
	2. Death Benefit:							
25	(a) pension payable to a widow or widower (under section 60) ...	136.40	—	21.60	72.20	7.70	—	12.70
	additional increase for a widow or widower (under section 60) who has attained pensionable age ...	2.60	—	—	—	—	—	—
30	(b) pension payable to a parent							
	(i) reduced rate ...	63.80	—	—	72.20	7.70	—	—
	(ii) maximum rate ...	136.40	—	—	72.20	7.70	—	—
	(c) pension payable to an orphan ...	83.70	—	—	—	—	—	—
35	3. Old Age (Contributory) Pension and Retirement Pension:	134.60	86.60	19.30	72.20	7.70	6.40	12.70
	additional increase for a qualified adult who has attained pensionable age	—	14.50	—	—	—	—	—
40	4. Invalidity Pension:	113.20	76.60	19.30	72.20	7.70	6.40	12.70
	additional increase for a beneficiary who has attained the age of 65 years ...	21.50	—	—	—	—	—	—
45	additional increase where qualified adult has attained pensionable age ...	—	16.20	—	—	—	—	—
50	5. Widow's and Widower's (Contributory) Pension and a relevant payment by virtue of section 18(1)(a) of the Social Welfare Act, 1996:	113.20	—	21.60	72.20	7.70	6.40	12.70
	additional increase for a beneficiary who has attained pensionable age ...	16.40	—	—	—	—	—	—
55	6. Orphan's (Contributory) Allowance ...	80.80	—	—	—	—	—	—

Description of benefit (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)
7. Carer's Benefit:	€	€	€	€	€	€	€
(a) in the case of a person to whom section 82D(1)(b) applies	122.60	—	16.80	—	—	—	—
(b) in the case of a person to whom section 82D(1)(a) applies	183.90	—	16.80	—	—	—	—

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PART II

OCCUPATIONAL INJURIES BENEFITS — GRATUITIES AND GRANT

Description of Grant (1)		Amount (2)
		€
5	1. Disablement Benefit: Maximum gratuity	9,701
	2. Death Benefit	635

PART III

DISABLEMENT PENSION

Degree of Disablement (1)		Weekly Rate (2)
		€
10	100 per cent.	138.70
	90 " "	124.90
15	80 " "	111.00
	70 " "	97.10
	60 " "	83.20
	50 " "	69.40
20	40 " "	55.50
	30 " "	41.70
	20 " "	27.70

PART IV

INCREASES OF DISABLEMENT PENSION

Description of Increase (1)		Weekly Rate (2)	Increase where the person is living alone (3)
		€	€
25	1. Increase where the person is permanently incapable of work	108.60	7.70
30	2. Increase where the person requires constant attendance	122.60	—

PART V

BEREAVEMENT GRANT

Description of Grant (1)		Amount (2)
35	Bereavement Grant	€ 635

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SCHEDULE D
“FOURTH SCHEDULE
RATES OF ASSISTANCE
PART I

RATES OF PERIODICAL SOCIAL ASSISTANCE AND INCREASES THEREOF

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Description of assistance (1)	Weekly rate (2)	Increase for qualified adult (where payable) (3)	Increase for each qualified child (where payable) (4)	Increase for prescribed relative under section 167 (where payable) (5)	Increase where the person is living alone (where payable) (6)	Increase where the person has attained the age of 80 years (where payable) (7)	Increase where the person is ordinarily resident on an island off the coast of Ireland (where payable) (8)	
	€	€	€	€	€	€	€	
1. Unemployment Assistance:								
(a) in the case of a person to whom section 121(1)(a) applies ...	108.56	68.57	16.76	—	—	—	—	20
(b) in the case of a person to whom section 121(1)(b) applies ...	106.66	68.57	16.76	—	—	—	—	
2. Pre-Retirement Allowance ...	108.56	68.57	16.76	—	—	—	—	
3. Disability Allowance ...	108.60	68.60	16.80	—	7.70	—	—	25
4. Old Age (Non-Contributory) Pension ...	121.30	—	16.80	72.20	7.70	6.40	12.70	
5. Blind Pension:	108.60	—	16.80	72.20	7.70	6.40	12.70	
additional increase for a beneficiary who has attained pensionable age	12.70	—	—	—	—	—	—	30
6. Widow's (Non-Contributory) Pension, Widower's (Non-Contributory) Pension and a relevant payment by virtue of section 18(1)(b) or (c) of the Social Welfare Act, 1996:	108.60	—	—	72.20	7.70	6.40	12.70	35
additional increase for a beneficiary who has attained pensionable age	12.70	—	—	—	—	—	—	40
7. One-Parent Family Payment:	108.60	—	19.30	—	—	6.40	12.70	
additional increase for a beneficiary who has attained pensionable age	12.70	—	—	—	—	—	—	
8. Carer's Allowance:								45
(a) in the case of a person to whom section 165(1)(a) applies ...	168.70	—	16.80	—	—	—	12.70	
additional increase for a beneficiary who has attained pensionable age	19.10	—	—	—	—	—	—	50
(b) in the case of a person to whom section 165(1)(b) applies ...	112.40	—	16.80	—	—	—	12.70	
additional increase for a beneficiary who has attained pensionable age	12.70	—	—	—	—	—	—	55
9. Orphan's (Non-Contributory) Pension ...	80.80	—	—	—	—	—	—	
10. Supplementary Welfare Allowance ...	106.66	68.57	16.76	—	—	—	—	60
11. Farm Assist ...	108.56	68.57	16.76	—	—	—	—	

PART II

INCREASE OF OLD AGE (NON-CONTRIBUTORY) PENSION FOR ONE OF A COUPLE AND
INCREASE IN BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH BENEFICIARY AND
SPOUSE HAVE ATTAINED PENSIONABLE AGE

5	Means of claimant or pensioner	Weekly rate of increase
		€
	Where the weekly means of the claimant or pensioner do not exceed €7.60	77.10
	exceed € 7.60 but do not exceed €10.10	75.50
10	exceed €10.10 but do not exceed €12.60	73.80
	exceed €12.60 but do not exceed €15.10	72.20
	exceed €15.10 but do not exceed €17.60	70.50
	exceed €17.60 but do not exceed €20.10	68.90
	exceed €20.10 but do not exceed €22.60	67.20
15	exceed €22.60 but do not exceed €25.10	65.60
	exceed €25.10 but do not exceed €27.60	63.90
	exceed €27.60 but do not exceed €30.10	62.30
	exceed €30.10 but do not exceed €32.60	60.60
	exceed €32.60 but do not exceed €35.10	59.00
20	exceed €35.10 but do not exceed €37.60	57.30
	exceed €37.60 but do not exceed €40.10	55.70
	exceed €40.10 but do not exceed €42.60	54.30
	exceed €42.60 but do not exceed €45.10	53.00
	exceed €45.10 but do not exceed €47.60	51.70
25	exceed €47.60 but do not exceed €50.10	50.50
	exceed €50.10 but do not exceed €52.60	49.20
	exceed €52.60 but do not exceed €55.10	47.90
	exceed €55.10 but do not exceed €57.60	46.60
	exceed €57.60 but do not exceed €60.10	45.40
30	exceed €60.10 but do not exceed €62.60	44.10
	exceed €62.60 but do not exceed €65.10	42.80
	exceed €65.10 but do not exceed €67.60	41.60
	exceed €67.60 but do not exceed €70.10	40.30
	exceed €70.10 but do not exceed €72.60	39.00
35	exceed €72.60 but do not exceed €75.10	37.80
	exceed €75.10 but do not exceed €77.60	36.50
	exceed €77.60 but do not exceed €80.10	35.20
	exceed €80.10 but do not exceed €82.60	33.90
	exceed €82.60 but do not exceed €85.10	32.70
40	exceed €85.10 but do not exceed €87.60	31.40
	exceed €87.60 but do not exceed €90.10	30.10
	exceed €90.10 but do not exceed €92.60	28.90
	exceed €92.60 but do not exceed €95.10	27.60
	exceed €95.10 but do not exceed €97.60	26.30
45	exceed €97.60 but do not exceed €100.10	25.10
	exceed €100.10 but do not exceed €102.60	23.80
	exceed €102.60 but do not exceed €105.10	22.50
	exceed €105.10 but do not exceed €107.60	21.20
	exceed €107.60 but do not exceed €110.10	20.00
50	exceed €110.10 but do not exceed €112.60	14.60
	exceed €112.60 but do not exceed €115.10	12.10
	exceed €115.10 but do not exceed €117.60	9.60
	exceed €117.60 but do not exceed €120.10	7.00
	exceed €120.10 but do not exceed €122.60	4.50
55	exceed €122.60	Nil

PART IIA

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BOTH BENEFICIARY AND SPOUSE HAVE NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase	
	€	
Where the weekly means of the claimant or pensioner do not exceed €7.60	68.60	5
exceed € 7.60 but do not exceed €10.10	67.10	
exceed €10.10 but do not exceed €12.60	65.60	
exceed €12.60 but do not exceed €15.10	64.00	10
exceed €15.10 but do not exceed €17.60	62.50	
exceed €17.60 but do not exceed €20.10	61.00	
exceed €20.10 but do not exceed €22.60	59.50	
exceed €22.60 but do not exceed €25.10	57.90	
exceed €25.10 but do not exceed €27.60	56.40	15
exceed €27.60 but do not exceed €30.10	54.90	
exceed €30.10 but do not exceed €32.60	53.40	
exceed €32.60 but do not exceed €35.10	51.90	
exceed €35.10 but do not exceed €37.60	50.30	
exceed €37.60 but do not exceed €40.10	48.80	20
exceed €40.10 but do not exceed €42.60	47.30	
exceed €42.60 but do not exceed €45.10	45.80	
exceed €45.10 but do not exceed €47.60	44.50	
exceed €47.60 but do not exceed €50.10	43.20	
exceed €50.10 but do not exceed €52.60	41.90	25
exceed €52.60 but do not exceed €55.10	40.70	
exceed €55.10 but do not exceed €57.60	39.40	
exceed €57.60 but do not exceed €60.10	38.10	
exceed €60.10 but do not exceed €62.60	36.90	
exceed €62.60 but do not exceed €65.10	35.60	30
exceed €65.10 but do not exceed €67.60	34.30	
exceed €67.60 but do not exceed €70.10	33.10	
exceed €70.10 but do not exceed €72.60	31.80	
exceed €72.60 but do not exceed €75.10	30.50	
exceed €75.10 but do not exceed €77.60	29.20	35
exceed €77.60 but do not exceed €80.10	28.00	
exceed €80.10 but do not exceed €82.60	26.70	
exceed €82.60 but do not exceed €85.10	25.40	
exceed €85.10 but do not exceed €87.60	24.20	
exceed €87.60 but do not exceed €90.10	22.90	40
exceed €90.10 but do not exceed €92.60	21.60	
exceed €92.60 but do not exceed €95.10	20.40	
exceed €95.10 but do not exceed €97.60	19.10	
exceed €97.60 but do not exceed €100.10	17.80	
exceed €100.10 but do not exceed €102.60	12.10	45
exceed €102.60 but do not exceed €105.10	9.60	
exceed €105.10 but do not exceed €107.60	7.00	
exceed €107.60 but do not exceed €110.10	4.50	
exceed €110.10	Nil	

PART IIB

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BENEFICIARY HAS NOT
 ATTAINED PENSIONABLE AGE AND SPOUSE HAS ATTAINED PENSIONABLE AGE

	Means of claimant or pensioner	Weekly rate of increase
5	Where the weekly means of the claimant or pensioner	€
	do not exceed €7.60	77.10
	exceed € 7.60 but do not exceed €10.10	75.30
10	exceed €10.10 but do not exceed €12.60	73.60
	exceed €12.60 but do not exceed €15.10	71.80
	exceed €15.10 but do not exceed €17.60	70.00
	exceed €17.60 but do not exceed €20.10	68.20
	exceed €20.10 but do not exceed €22.60	67.00
	exceed €22.60 but do not exceed €25.10	65.70
15	exceed €25.10 but do not exceed €27.60	64.40
	exceed €27.60 but do not exceed €30.10	63.20
	exceed €30.10 but do not exceed €32.60	61.90
	exceed €32.60 but do not exceed €35.10	60.60
	exceed €35.10 but do not exceed €37.60	59.30
20	exceed €37.60 but do not exceed €40.10	58.10
	exceed €40.10 but do not exceed €42.60	56.80
	exceed €42.60 but do not exceed €45.10	55.50
	exceed €45.10 but do not exceed €47.60	54.30
	exceed €47.60 but do not exceed €50.10	53.00
25	exceed €50.10 but do not exceed €52.60	51.70
	exceed €52.60 but do not exceed €55.10	50.50
	exceed €55.10 but do not exceed €57.60	49.20
	exceed €57.60 but do not exceed €60.10	47.90
	exceed €60.10 but do not exceed €62.60	46.60
30	exceed €62.60 but do not exceed €65.10	45.40
	exceed €65.10 but do not exceed €67.60	44.10
	exceed €67.60 but do not exceed €70.10	42.80
	exceed €70.10 but do not exceed €72.60	41.60
	exceed €72.60 but do not exceed €75.10	40.30
35	exceed €75.10 but do not exceed €77.60	39.00
	exceed €77.60 but do not exceed €80.10	37.80
	exceed €80.10 but do not exceed €82.60	36.50
	exceed €82.60 but do not exceed €85.10	35.20
	exceed €85.10 but do not exceed €87.60	33.90
40	exceed €87.60 but do not exceed €90.10	32.70
	exceed €90.10 but do not exceed €92.60	31.40
	exceed €92.60 but do not exceed €95.10	30.10
	exceed €95.10 but do not exceed €97.60	28.90
45	exceed €97.60 but do not exceed €100.10	27.60
	exceed €100.10 but do not exceed €102.60	12.10
	exceed €102.60 but do not exceed €105.10	9.60
	exceed €105.10 but do not exceed €107.60	7.00
	exceed €107.60 but do not exceed €110.10	4.50
	exceed €110.10	Nil

PART IIC

INCREASE OF BLIND PENSION FOR ONE OF A COUPLE WHERE BENEFICIARY HAS
 ATTAINED PENSIONABLE AGE AND SPOUSE HAS NOT ATTAINED PENSIONABLE AGE

Means of claimant or pensioner	Weekly rate of increase
	€
Where the weekly means of the claimant or pensioner	5
do not exceed €7.60	68.60
exceed € 7.60 but do not exceed €10.10	67.10
exceed €10.10 but do not exceed €12.60	65.60
exceed €12.60 but do not exceed €15.10	64.00
exceed €15.10 but do not exceed €17.60	62.50
exceed €17.60 but do not exceed €20.10	61.00
exceed €20.10 but do not exceed €22.60	59.50
exceed €22.60 but do not exceed €25.10	57.90
exceed €25.10 but do not exceed €27.60	56.40
exceed €27.60 but do not exceed €30.10	54.90
exceed €30.10 but do not exceed €32.60	53.40
exceed €32.60 but do not exceed €35.10	51.90
exceed €35.10 but do not exceed €37.60	50.30
exceed €37.60 but do not exceed €40.10	48.80
exceed €40.10 but do not exceed €42.60	47.30
exceed €42.60 but do not exceed €45.10	45.80
exceed €45.10 but do not exceed €47.60	44.20
exceed €47.60 but do not exceed €50.10	42.70
exceed €50.10 but do not exceed €52.60	41.20
exceed €52.60 but do not exceed €55.10	39.70
exceed €55.10 but do not exceed €57.60	38.10
exceed €57.60 but do not exceed €60.10	36.60
exceed €60.10 but do not exceed €62.60	35.10
exceed €62.60 but do not exceed €65.10	33.60
exceed €65.10 but do not exceed €67.60	32.00
exceed €67.60 but do not exceed €70.10	30.50
exceed €70.10 but do not exceed €72.60	29.20
exceed €72.60 but do not exceed €75.10	28.00
exceed €75.10 but do not exceed €77.60	26.70
exceed €77.60 but do not exceed €80.10	25.40
exceed €80.10 but do not exceed €82.60	24.20
exceed €82.60 but do not exceed €85.10	22.90
exceed €85.10 but do not exceed €87.60	21.60
exceed €87.60 but do not exceed €90.10	20.40
exceed €90.10 but do not exceed €92.60	19.10
exceed €92.60 but do not exceed €95.10	17.80
exceed €95.10 but do not exceed €97.60	16.60
exceed €97.60 but do not exceed €100.10	15.30
exceed €100.10 but do not exceed €102.60	14.00
exceed €102.60 but do not exceed €105.10	12.70
exceed €105.10 but do not exceed €107.60	11.50
exceed €107.60 but do not exceed €110.10	10.20
exceed €110.10 but do not exceed €112.60	8.70
exceed €112.60 but do not exceed €115.10	7.20
exceed €115.10 but do not exceed €117.60	5.60
exceed €117.60 but do not exceed €120.10	4.10
exceed €120.10 but do not exceed €122.60	2.60
exceed €122.60	Nil

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	Provision of Principal Act Amended (1)	Nature of Amendment (2)
5	Section 10 (1)(aa) (inserted by section 8 of the Act of 2000).	The substitution for “£226” of “€287”.
	Section 10(1)(b) (as amended by section 8 of this Act).	The substitution for “£226” of “€287” and for “£100” of “€127”.
	Section 10(1)(c) (as amended by section 8 of this Act).	The substitution for “£28,250” of “€35,870”.
10	Section 10(1)(d) (as amended by section 8 of this Act).	The substitution for “£280” in each place where that amount occurs of “€356”.
	Section 18(1)(a) (as amended by section 9 of this Act).	The substitution for “£200” of “€253”.
	Section 18(1)(b).	The substitution for “£124” of “€157”.
15	Section 18(1)(c) (as amended by section 9 of this Act).	The substitution for “£200” of “€253”.
	Section 18(1)(h) (as amended by section 9 of this Act).	The substitution for “£200” in each place where that amount occurs of “€253”.
20	Section 22(1)(b)(i) (as amended by section 11 of this Act).	The substitution for “£100” of “€126”.
	Section 22(1)(b)(ii) (as amended by section 11 of this Act).	The substitution for “£250” of “€317”.
	Section 22(1)(b)(iii) (as amended by section 11 of this Act).	The substitution for “£150” of “€190”.
25	Section 23(1) (as amended by section 11 of this Act).	The substitution for “£200” of “€253”.
	Section 24B(1)(a) (as amended by section 10 of the Act of 1996).	The substitution for “£1,040” of “€1,321”.
30	Section 24B(1)(b) (as amended by section 10 of this Act).	The substitution for “£28,250” of “€35,870”.

SCHEDULE F

Provision of Principal Act Amended (1)	(2)	(3)	
Section 12(2).	“one penny”	“one cent”	
Section 18(2).	“5p” “10p”	“5 cents” “10 cents”	5
Section 24.	“one penny”	“one cent”	
Section 24B(3) (as inserted by section 4 of the No. 2 Act of 1993).	“10p” “5p”	“10 cents” “5 cents”	
Section 31(5).	“10p” “5p”	“10 cents” “5 cents”	10
Section 37(7) (as amended by section 13 of the Act of 1995).	“5p” “10p”	“5 cents” “10 cents”	
Section 41A(3)(b) (as inserted by Article 6 of the European Communities (Social Welfare) Regulations, 1995).	“5p” “10p”	“5 cents” “10 cents”	15
Section 41G(5) (as amended by section 11 of the Act of 1997).	“10p” “5p”	“10 cents” “5 cents”	
Section 42(7) and (8).	“10p” “5p”	“10 cents” “5 cents”	
Section 53(5).	“10p” “5p”	“10 cents” “5 cents”	20
Section 82F(1) (as amended by section 14 of this Act).	“£400” “£800”	“€508” “€1,016”	
Section 84(15)(b).	“£2”	“€2.50”	
Section 84(18) (inserted by section 21 of the Act of 1999).	“10p” “5p”	“10 cents” “5 cents”	25
Section 89(7)(b).	“£2”	“€2.50”	
Section 116A(1) (as inserted by section 13 of the Act of 2000).	“£1,000”	“€1,270”	
Section 119(1) (as amended by section 17 of the Act of 2000).	“£1” “50p”	“€1” “50 cents”	30
Section 121(2)(a), (b) and (c).	“£1”	“€1”	
Section 121(3) (as amended by section 16 of the Act of 1995).	“10p” “£25”	“10 cents” “€31.80”	
Sections 121(5) and (6).	“£2”	“€2.50”	
Section 127(3) (as amended by section 23 of this Act).	“£1” “50p”	“€1” “50 cents”	35
Section 128(2) (as amended by section 23 of this Act).	“£1”	“€1”	
Section 168A(1)(as amended by section 14 of this Act).	“£400” “£800”	“€508” “€1,016”	40
Section 177(1)(a)(ii) (as amended by section 30 of the Act of 1994).	“£1”	“€1”	

	Provision of Principal Act Amended (1)	(2)	(3)
	Section 177(1)(b) (as amended by section 30 of the Act of 1994).	“50p” “£1”	“50 cents” “€1”
5	Section 191A(1) (inserted by section 13 of the Act of 1996).	“50p” “£1”	“50 cents” “€1”
	Section 191L(1)(c) (inserted by section 15 of the Act of 1999).	“£1” “50p”	“€1” “50 cents”
10	Section 191N(2)(a), (b) and (c) (all as amended by section 15 of the Act of 1999).	“£1”	“€1”
	Section 194(4) and (7) (both as amended by section 6 of the Act of 1998).	“£500”	“€635”
15	Section 199(2).	“£1”	“€1”
	Section 242.	“£2”	“€2.50”