

# An Bille Leasa Shóisialaigh, 2019 Social Welfare Bill 2019

Mar a tionscnaíodh

As initiated



# AN BILLE LEASA SHÓISIALAIGH, 2019 SOCIAL WELFARE BILL 2019

Mar a tionscnaíodh As initiated

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# **SCHEDULE**

Amendments consequential on Jobseeker's Benefit (Self-Employed)

# ACTS REFERRED TO

Social Welfare Acts Social Welfare Consolidation Act 2005 (No. 26) Taxes Consolidation Act 1997 (No. 39)



# AN BILLE LEASA SHÓISIALAIGH, 2019 SOCIAL WELFARE BILL 2019

# Bill

entitled

An Act to amend and extend the Social Welfare Acts; to amend the Taxes Consolidation Act 1997; and to provide for related matters.

Be it enacted by the Oireachtas as follows:

#### PART 1

#### PRELIMINARY AND GENERAL

#### Short title, construction and commencement

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- 1. (1) This Act may be cited as the Social Welfare Act 2019.
  - (2) The Social Welfare Acts and this Act (other than *Part 3*) shall be construed together as one Act.
  - (3) This Act (other than *Part 3*) shall come into operation on such day or days as the Minister for Employment Affairs and Social Protection 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.
  - (4) Part 3 shall come into operation on such day or days as the Minister for Finance 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 20 different provisions.

# PART 2

Amendments to Social Welfare Consolidation Act 2005

### **Definition**

2. In this Part, "Principal Act" means the Social Welfare Consolidation Act 2005.

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#### Jobseeker's benefit - conditions for receipt

3. Section 64 of the Principal Act is amended in subsection (1), by the substitution of the

#### following paragraph for paragraph (a):

- "(a) (i) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the day for which benefit is claimed, or
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- (ii) has self-employment contributions paid in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the day for which benefit is claimed,".

#### Jobseeker's benefit - duration of payment

4. Section 67 of the Principal Act is amended by the insertion of the following subsection 10 after subsection (8):

"(8A) For the purposes of this section, where a person receives jobseeker's benefit (self-employed) in respect of any week of unemployment, and that person is entitled to jobseeker's benefit in respect of that week, any day of unemployment in that week shall be treated as though it were a day in respect of which jobseeker's benefit was paid.".

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### Jobseeker's benefit (self-employed)

The Principal Act is amended in Part 2 by the insertion of the following Chapter after 5. Chapter 12:

#### "CHAPTER 12A

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# Jobseeker's Benefit (Self-Employed)

#### Interpretation

**68B.** In this Chapter, save where the context otherwise requires, "payment week" means the period commencing on the Thursday of one week and ending on the Wednesday of the following week.

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# Entitlement to benefit and qualifying conditions

- **68C.** (1) Subject to this Act, a person shall be entitled to jobseeker's benefit (self-employed) in respect of any payment week where—
  - (a) he or she is under pensionable age in the week for which the benefit is claimed.

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- (b) he or she satisfies the contribution conditions in section 68D,
- (c) subject to section 68K(3), he or she is not engaged in selfemployment,
- (d) he or she is capable of work,
- (e) he or she is genuinely seeking, but is unable to obtain, employment 35 suitable for him or her having regard to his or her age, physique, education, normal occupation, place of residence and family circumstances, and

- (f) he or she proves unemployment in the prescribed manner.
- (2) For the purposes of this Chapter, the Minister shall make regulations specifying the circumstances in which a person is or is not to be regarded as being available for and genuinely seeking employment and these circumstances may vary in relation to—

- (a) the person's previous work experience,
- (b) the period for which he or she has been unemployed, and
- (c) the prevailing employment conditions.
- (3) Without prejudice to the generality of subsection (1)(f), for the purposes of that subsection a person may prove unemployment and may make a declaration for that purpose, by means of an electronic communication, in the prescribed manner.

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(4) Notwithstanding any other provision of this Chapter, where a person has 4 days, whether consecutive or not, of insurable employment in any payment week (other than any day when the person is employed as a retained fire fighter) he or she shall not be entitled to jobseeker's benefit (self-employed) in respect of that week.

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# Conditions for receipt

**68D.** (1) The contribution conditions for jobseeker's benefit (self-employed) are that the claimant—

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(a) (i) has employment contributions or optional contributions paid in respect of not less than 104 contribution weeks in the period between his or her entry into insurance and the week for which benefit is claimed, or

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(ii) has self-employment contributions paid in respect of not less than 156 contribution weeks in the period between his or her entry into insurance and the week for which benefit is claimed,

52 contribution weeks in the second last complete contribution year before the beginning of the benefit year in which the claim is made,

(b) has self-employment contributions paid in respect of not less than

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- and
- (c) has reckonable weekly income in excess of €300 in the governing contribution year or has average reckonable weekly income specified in paragraphs (a) to (c) of subsection (4) in that year.

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(2) Regulations may provide for modifications of the contribution conditions set out in subsection (1).

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(3) Subsection (1)(c) shall not apply in the case of a claim for jobseeker's benefit (self-employed) made by a person in the benefit year in which that person, having been a volunteer development worker, returns to the State from a developing country or in the next 2 succeeding benefit years.

- (4) For the purposes of the requirements of subsection (1)(c), a claimant—
  - (a) has average reckonable weekly income in the governing contribution year which does not exceed €149.99,
  - (b) has average reckonable weekly income in the governing contribution year which exceeds €149.99 but does not exceed €219.99, or

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- (c) has average reckonable weekly income in the governing contribution year which exceeds €219.99 but does not exceed €299.99.
- (5) For the purposes of subsection (1)(c), the reckonable weekly income shall be calculated as the total reckonable income in the governing contribution year divided by the number of qualifying contributions in that governing contribution year.

#### Rate of benefit

- **68E.** (1) Subject to this Act, the weekly rate of jobseeker's benefit (self-employed) shall be as set out in column (2) of Part 1 of Schedule 2.
  - (2) Subject to this Act, and notwithstanding subsection (1), in the case of a person to whom subsection (2) or (6) of section 68I or subsection (1) or (4) of section 68J refers, the weekly rate of jobseeker's benefit (self-employed) shall be reduced and accordingly shall be the weekly rate set out in column (2) of Part 1 of Schedule 2 which shall be reduced in each week by €44.
  - (3) The weekly rate of payment of jobseeker's benefit (self-employed), as provided for under this Chapter, shall be reduced by 20% for each day of insurable employment the person has in the payment week.
  - (4) The total amount of jobseeker's benefit (self-employed) payable under this section in any payment week shall be rounded up to the nearest 10 cent where it is a multiple of 5 cent but not also a multiple of 10 cent and shall be rounded to the nearest 10 cent where it is not a multiple of 5 cent or 10 cent.

# Rate of jobseeker's benefit (self-employed) relating to certain average reckonable weekly earnings and certain periods

- **68F.** (1) Subject to this Act, in the case of—
  - (a) a person with average reckonable weekly income specified in section 68D(4)(a), the weekly rate of jobseeker's benefit (selfemployed) shall be €91.10,
  - (b) a person with average reckonable weekly income specified in section 68D(4)(b), the weekly rate of jobseeker's benefit (self-employed) shall be €131.00, and
  - (c) a person with average reckonable weekly income specified in section 68D(4)(c), the weekly rate of jobseeker's benefit (self-employed) shall be €159.00.

- (2) Subject to this Act, notwithstanding subsection (1), in the case of a person to whom subsection (2) or (5) of section 68I or subsection (1) or (3) of section 68J refers, the weekly rate of jobseeker's benefit (self-employed) shall be reduced and accordingly—
  - (a) in the case of a person referred to in subsection (1)(a), the weekly rate shall be  $\[ \in \]$  71.70,

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- (b) in the case of a person referred to in subsection (1)(b), the weekly rate shall be  $\in$ 102.60, and
- (c) in the case of a person referred to in subsection (1)(c), the weekly rate shall be  $\in 124.00$ .

# Increases for qualified adult and qualified children

- **68G.** (1) Subject to subsection (2), the weekly rate of jobseeker's benefit (self-employed) shall be increased by the amount set out in column (3) of Part 1 of Schedule 2 for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.
  - (2) In the case of a person referred to in section 68F, the weekly rate of jobseeker's benefit (self-employed) shall be increased by €87.20 for any period during which the beneficiary has a qualified adult, subject to the restriction that a beneficiary shall not be entitled for the same period to an increase of benefit under this subsection in respect of more than one person.
  - (3) The weekly rate of jobseeker's benefit (self-employed) shall be increased by the amount set out—
    - (a) in column (4) of Part 1 of Schedule 2 in respect of each qualified child who has not attained the age of 12 years who normally resides with the beneficiary, and
    - (b) in column (5) of Part 1 of Schedule 2 in respect of each qualified child who has attained the age of 12 years who normally resides with the beneficiary.
  - (4) Subject to subsection (5), any increase of jobseeker's benefit (self-employed) payable under subsection (3) in respect of a qualified child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable at the rate of one-half of the appropriate amount in any case where the spouse, civil partner or cohabitant of the beneficiary is not a qualified adult and subsection (3) shall be read and have effect accordingly.
  - (5) Subsection (4) shall not apply and no increase of jobseeker's benefit (self-employed) payable under subsection (3) in respect of a qualified 40 child who normally resides with the beneficiary and with the spouse, civil partner or cohabitant of the beneficiary shall be payable where the weekly income of that spouse, civil partner or cohabitant,

calculated or estimated in the manner that may be prescribed, exceeds the amount that may be prescribed.

# **Duration of payment**

- **68H.** (1) Subject to this Chapter, jobseeker's benefit (self-employed) shall be payable for—
  - (a) 26 weeks to a person who has fewer than 260 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed,

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- (b) 39 weeks to a person who has not less than 260 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed.
- (2) Where a person entitled to jobseeker's benefit (self-employed) has exhausted their right to jobseeker's benefit (self-employed), he or she shall requalify for that benefit when—
  - (a) he or she has qualifying contributions in respect of 52 self-employment contribution weeks since the last week for which he or she was entitled to that benefit,20
  - (b) a minimum of 12 months has elapsed since the last week for which he or she was entitled to that benefit.
- (3) Any week where a person is entitled to payment shall be treated as a week of unemployment and any 2 such weeks not separated by a 25 period of more than 26 weeks shall be treated as the same claim.
- (4) For the purposes of this Chapter, where a person receives—
  - (a) jobseeker's allowance in respect of any week of unemployment, within the meaning of section 141(3), or
  - (b) jobseeker's benefit,

which includes any week in respect of which that person is entitled to jobseeker's benefit (self-employed), that week shall be treated as though it were a week in respect of which jobseeker's benefit (self-employed) was paid.

- (5) For the purposes of this section—
  - (a) any period in respect of which a person is disqualified for receiving jobseeker's benefit (self-employed) by virtue of section 68I or 68J shall be treated as though it were a period in respect of which jobseeker's benefit (self-employed) was paid,
  - (b) where a person receives a payment in respect of a scheme 40 administered by the Minister and known as the Short Term

Enterprise Allowance Scheme in respect of any week of unemployment, which includes any day in respect of which that person is entitled to jobseeker's benefit (self-employed), any day of unemployment in that week shall be treated as though it were a day in respect of which jobseeker's benefit (self-employed) was paid,

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and

(c) any day or days to which section 68E(3) apply will be added to the relevant periods specified in subsection (1) and the rate of payment in respect of each such day shall be one fifth of the applicable weekly rate.

(6) Notwithstanding subsection (2)(b), in the case of a person whose entitlement to jobseeker's benefit (self-employed) exhausts on or after the day on which the person attains the age of 65, that person shall continue to be entitled to that benefit for any week of unemployment provided that the person—

- (a) has paid 52 qualifying self-employment contributions in the governing contribution year, and
- (b) has qualifying contributions in respect of not less than 156 self-employment contribution weeks in the period between his or her entry into insurance and the week for which jobseeker's benefit (self-employed) is claimed.

# Refusal or failure to attend activation meetings relating to jobseeker's benefit (self-employed)

- **68I.** (1) Notice may be given by or on behalf of the Minister to any person receiving jobseeker's benefit (self-employed) requesting the person, at the time specified in the notice, to comply with the requirement specified in paragraph (a) or (b) of subsection (3).
  - (2) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under subsection (1) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, the weekly rate of jobseeker's benefit (self-employed) payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in section 68E(2) or, as the case may be, paragraph (a), (b) or (c) of section 68F(2).
  - (3) A notice under this section may require the person to whom it is given to do one of the following, at the time specified in the notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person—
    - (a) attend at a meeting arranged by or on behalf of the Minister for the purpose of providing information to that person which is intended to improve his or her knowledge of the employment, work experience, education, training and development opportunities available to that person, or

- (b) attend for or submit to an assessment of that person's education, training or development needs.
- (4) Where jobseeker's benefit (self-employed) is paid to a person at the weekly rate set out in section 68E(2) or, as the case may be, paragraph (a), (b) or (c) of section 68F(2) on account of a refusal or failure to comply with the requirement specified in the notice under subsection (1) for a period of not less than 21 days, notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with that requirement.

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- (5) Where a person refuses or fails, without good cause, to comply with the requirement specified in the notice under subsection (4) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, that person shall be disqualified for receiving jobseeker's benefit (self-employed) for any period of continued refusal or failure commencing on the date specified in the notice under subsection (4), but such period of disqualification shall, subject to subsection (6), not exceed 9 weeks.
- (6) Nothing in this section shall prevent subsections (1) to (5) being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with subsection (5)—
  - (a) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in subsection (1), and
  - (b) that person continues, without good cause, to refuse or fail to comply with that requirement. 25
- (7) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form

# Refusal or failure to participate in prescribed schemes programmes or courses relating to jobseeker's benefit (self-employed)

## **68J.** (1) Where—

- (a) as a consequence of attendance for, or submission to, an assessment in accordance with section 68I(3)(b), a request is made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of 35 participating in—
  - (i) any scheme or programme of employment or work experience, or
  - (ii) a course of education, training or development,

which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances, and

(b) that person refuses or fails, without good cause, to participate in, agree to participate in or avail himself or herself of an opportunity of participating in such a scheme, programme or course, as the case may be, the weekly rate of jobseeker's benefit (self-employed) payable to that person in respect of any such period of refusal or failure shall, subject to this section, be as set out in section 68E(2) or, as the case may be, paragraph (a), (b) or (c) of section 68F(2).

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- (2) Where jobseeker's benefit (self-employed) is paid to a person at the weekly rate set out in section 68E(2) or, as the case may be, paragraph (a), (b) or (c) of section 68F(2) on account of a refusal or failure referred to in subsection (1)—
  - (a) notice may be given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to attend for or submit to an assessment of that person's education, training or development needs, or
  - (b) a request may be made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in—
    - (i) any scheme or programme of employment or work experience, or
    - (ii) a course of education, training or development, which is prescribed for the purposes of this section and which is considered appropriate having regard to the education, training and development needs of that person and his or her personal circumstances.
- (3) Where a person refuses or fails, without good cause, to—
  - (a) comply with the requirement specified in the notice under subsection (2)(a) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or
  - (b) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b), that person shall be disqualified for receiving jobseeker's benefit (self-employed) for any period of such refusal or failure commencing on—
    - (i) the date specified in the notice under subsection (2)(a), or
    - (ii) the date of refusal or failure to participate in, to agree to participate in or to avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b), as the case may be, but such period of disqualification shall, subject to subsection (4), not exceed 9 weeks.

- (4) Nothing in this section shall prevent subsections (1) to (3) being applied to a person where, on or after the expiration of such period of disqualification as is applied in accordance with subsection (3)—
  - (a) notice has been given by or on behalf of the Minister to that person requesting him or her, at the time specified in the notice, to comply with the requirement referred to in subsection (2)(a), or

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- (b) a request has been made by or on behalf of the Minister to that person to participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in subsection (2)(b), as the case may be, and that person continues, without good cause, to refuse or fail to—
  - (i) comply with the requirement specified in the notice under paragraph (a) at the time specified in that notice, or at any time thereafter as may be determined by or on behalf of the Minister and notified to the person, or
  - (ii) participate in, agree to participate in or avail himself or herself of an opportunity of participating in any scheme, programme or course referred to in paragraph (b).
- (5) A notice under this section shall be given in writing and may be given in such other form as may be considered appropriate, including electronic form.

#### **Disqualifications**

- 68K. (1) A person shall be disqualified for receiving jobseeker's benefit (self-employed) during any week in which he or she is employed under the schemes provided by the Minister and known as Community Employment or the Rural Social Scheme.
  - (2) A person shall not be entitled to receive jobseeker's benefit (self-employed) while attending a course of study, other than in the circumstances and subject to the conditions and for the periods that 30 may be prescribed.
  - (3) A person shall be disqualified for receiving jobseeker's benefit (self-employed) for a period not exceeding 9 weeks where he or she has received or is entitled to receive any moneys, in excess of a prescribed amount, in respect of the sale or disposal of his or her self-employment business.
  - (4) In this section—
    - 'academic year', 'course of study' and 'institution of education' have the meanings assigned to them by section 148.
  - (5) For the purposes of this section, a person shall be regarded, subject to regulations made under subsection (2), as attending a course of study—

	or her of the leaving certificate examination of the Department of Education and Skills, whichever is the later,	
	(b) for the duration of an academic year, or	5
	(c) for the period immediately following the completion of one academic year, other than the final academic year of a course of study, up to the beginning of the following year.".	
Jobs	seeker's benefit (self-employed) - consequential amendments	
6.	The Principal Act is amended in the manner specified in the Schedule.	10
	PART 3	
	Amendments to Taxes Consolidation Act 1997	
	inition  In this Part "Act of 1007" moons the Toyog Consolidation Act 1007	
7.	In this Part, "Act of 1997" means the Taxes Consolidation Act 1997.	
Amo	endment of section 3 of Act of 1997	15
8.	Section 3 of the Act of 1997 is amended in subsection (2)(a)—	
	(a) in subparagraph (ii), by the deletion of "and",	
	(b) in subparagraph (iii), by the substitution of "the partnership, and" for "the partnership.", and	
	(c) by the insertion of the following subparagraph after subparagraph (iii):	20
	"(iv) any benefit payable under Chapter 12A of Part 2 of the Act of 2005.".	
	endment of section 126 of Act of 1997	
9.	Section 126 of the Act of 1997 is amended—	
	(a) in subsection (3)(a)—	25
	(i) by the substitution of the following subparagraph for subparagraph (i):	
	"(i) illness benefit,",	
	(ii) by the substitution of the following subparagraph for subparagraph (ii):	
	"(ii) jobseeker's benefit,", and	
	(iii) by the insertion of the following subparagraph after subparagraph (ii):	30
	"(iia) jobseeker's benefit (self-employed),",	

(a) for 3 months immediately following the completion or the leaving by that person of second level education or the completion by him

- (b) in subsection (3)(b), by the substitution of the following subparagraph for subparagraph (ii):
  - "(ii) except in the case of amounts so payable in respect of jobseeker's benefit (self-employed), to be emoluments to which Chapter 4 of Part 42 is applied by section 984.",

- (c) in subsection (3)(c)(ii), by the substitution of "jobseeker's benefit or jobseeker's benefit (self-employed)" for "unemployment benefit", and
- (d) in subsection (4)(b), by the substitution of "jobseeker's benefit or jobseeker's benefit (self-employed)" for "unemployment benefit".

Section 6

Amendments consequential on Jobseeker's Benefit (Self-Employed)

Item	Provision	Amendment	ء ا
<b>No.</b> 1	Section 2	Is amended—	5
1	Section 2	(a) in subsection (2), in paragraph (a) of the definition of "qualified adult":	
		(i) by the insertion of ", jobseeker's benefit (self-employed) payable under Chapter 12A of Part 2" after "Chapter 12 of Part 2" in subparagraph (iv), (ii) by the substitution of "142, jobseeker's benefit payable under section 65 or 66 or jobseeker's benefit (self-employed) payable under section 68E or 68G,"	-
		for "142 or jobseeker's benefit payable under section 65 or 66," in subparagraph (v),  (iii) by the substitution of "142, jobseeker's benefit payable under section 65 or 66 or jobseeker's benefit	1
		(self-employed) payable under section 68E or 68G," for "142 or jobseeker's benefit payable under section 65 or 66," in subparagraph (vi), and (iv) by the substitution of "142, jobseeker's benefit payable under section 65 or 66 or jobseeker's benefit	2
		(self-employed) payable under section 68E or 68G," for "142 or jobseeker's benefit payable under section 65 or 66," in subparagraph (vii),  (b) in subsection (3)—	Ź
		(i) in paragraph (a) of the definition of "qualified child" by the insertion of the following subparagraph after subparagraph (iii):  "(iiia) section 68E(3), in the case of an applicant for jobseeker's benefit (self-employed) other than as referred to in	
		paragraph (b),", and  (ii) in paragraph (b) of the definition of "qualified child"  by the insertion of the following subparagraph after  subparagraph (iv):	
		"(iva) section 68G(3), in the case of an applicant who has been entitled to or is in receipt of jobseeker's benefit (self-employed) for not less than 26 weeks, or, subject to the conditions and in the	
		circumstances that may be prescribed, has been entitled to or has been in receipt of jobseeker's benefit (self-employed) and a relevant payment for not less than 26 weeks, and", and	

Item No.	Provision affected	Amendment	
		(c) in subsection (8) by the insertion of "68C," after "sections 62,".	
2	Section 4	Is amended in paragraph (a) of subsection (4) by the insertion of "68C," after "64(6),".	5
3	Section 7	Is amended in paragraph (g) of subsection (2) by the insertion of "or jobseeker's benefit (self-employed)" after "jobseeker's benefit".	
4	Section 21	Is amended in paragraph (e) of subsection (1) by the insertion of "jobseeker's benefit granted by virtue of self-employment contributions specified in section 64(1)(a)(ii), jobseeker's benefit (self-employed)," after "any benefit other than".	10
5	Section 29	Is amended in paragraph (a) of subsection (4) by the insertion of ", jobseeker's benefit (self-employed)" after "jobseeker's benefit".	
6	Section 39	Is amended in subsection (1) by the insertion of the following paragraph after paragraph (e):	15
7	Section	"(ea) jobseeker's benefit (self-employed),".  Is amended by the insertion—	
	141	,	
		<ul> <li>(a) in subsection (8) of "or jobseeker's benefit (self-employed)" after "jobseeker's benefit",</li> <li>(b) in paragraph (a) of subsection (8) of "or 68H" after "section 67", and</li> <li>(c) in paragraph (b) of subsection (8) of "or 68D(1)(b)" after "64(1)(b)".</li> </ul>	20
8	Section 144	Is amended in paragraph (a) of subsection (2) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,".	25
9	Section 147	Is amended in subsection (6) by the substitution of "either jobseeker's benefit or jobseeker's benefit (self-employed)" for "jobseeker's benefit".	
10	Section 186A	Is amended in subparagraph (ii) of paragraph (d) of subsection (5) by the insertion of ", jobseeker's benefit (self-employed)" after "jobseeker's benefit".	30
11	Section 217	Is amended in subsection (1) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,".	
12	Section 225	Is amended in paragraph (b) of subsection (2) by the insertion of ", jobseeker's benefit (self-employed)" after "jobseeker's benefit".	35
13	Section 233	Is amended—	
		<ul> <li>(a) in subsection (1) by the by the insertion of ", jobseeker's benefit (self-employed)" after "jobseeker's benefit", and</li> <li>(b) in paragraph (a) of subsection (2) by the insertion of ", jobseeker's benefit (self-employed)" after "jobseeker's benefit".</li> </ul>	40
14	Section 238A	Is amended in the definition of "qualifying payment"—	45
		(a) in paragraph (a), by the deletion of "or", and	

Item No.	Provision Amendment affected	
110.	arrecteu	(b) by the insertion of the following subparagraph after
		subparagraph (a):
		"(aa) jobseeker's benefit (self-employed), or".
15	Section	Is amended—
	238B	(a) in subparagraph (i) of paragraph (a) of subsection (1) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,",
		<ul><li>(b) in subparagraph (i) of paragraph (b) of subsection (1) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,",</li><li>(c) in paragraph (c) of subsection (1) by the insertion of the</li></ul>
		following subparagraph after subparagraph (i):
		"(ia) jobseeker's benefit (self-employed),", and
		(d) in subsection (6), in paragraph (a) of the definition of "continuous period of unemployment" by the insertion of
		", jobseeker's benefit (self-employed)" after "jobseeker's benefit".
16	Section 241	Is amended in paragraph (c) of subsection (2) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,".
17	Section 244	Is amended in subparagraph (i) of paragraph (c) of subsection (1) by the insertion of "jobseeker's benefit (self-employed)," after "jobseeker's benefit,".
18	Section 247	Is amended in subsection (6) by the insertion of the following subparagraph after subparagraph (a):
		"(aa) jobseeker's benefit (self-employed),".
19	Section 248	Is amended in subsection (1), in the definition of "benefit", by the insertion of the following subparagraph after subparagraph (b):
		"(ba) jobseeker's benefit (self-employed),".
20	Section 274A	Is amended by the insertion
		(a) in subsection (1) of ", 68C" after "section 62", and (b) in subsection (2) of ", 68C" after "section 62"
21	Schedule 2	(b) in subsection (2) of ", 68C" after "section 62".  Is amended at reference 1 in column (1) of Part 1, by the insertion of "Jobseeker's Benefit (self-employed)," after "Jobseeker's Benefit,".

# **BILLE**

(mar a tionscnaíodh)

dá ngairtear

# **BILL**

(as initiated)

entitled

Acht do leasú agus do leathnú na nAchtanna Leasa An Act to amend and extend the Social Welfare Shóisialaigh; do leasú an Achta Comhdhlúite Cánacha, 1997; agus do dhéanamh socrú i dtaobh nithe gaolmhara.

Acts; to amend the Taxes Consolidation Act 1997; and to provide for related matters.

An Seanadóir Diarmuid Ó Buitiméir a thíolaic thar ceann an Aire Gnóthaí Fostaíochta agus Coimirce Sóisialaí.

28 Meitheamh, 2019

Presented by Senator Jerry Buttimer on behalf of the Minister for Employment Affairs and Social Protection,

28th June, 2019