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*Number 5 of 2009*

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**FINANCIAL EMERGENCY MEASURES IN THE PUBLIC  
INTEREST ACT 2009**

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ARRANGEMENT OF SECTIONS

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SCHEDULE

BODIES TO WHICH THE DEFINITION OF “PUBLIC SERVICE BODY” DOES  
NOT APPLY

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ACTS REFERRED TO

Companies Acts	
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Defence (Amendment) Act 2007	2007, No. 24
European Assembly (Irish Representatives) Act 1979	1979, No. 19
Harbours Act 1946	1946, No. 9
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Local Government Act 1998	1998, No. 16
Local Government Act 2001	2001, No. 37
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Ministerial, Parliamentary and Judicial Offices and Oireachtas Members (Miscellaneous Provisions) Act 2001	2001, No. 33
Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1973	1973, No. 22
Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1977	1977, No. 29
Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1983	1983, No. 32
Pensions Act 1990	1990, No. 25
Social Welfare Consolidation Act 2005	2005, No. 26
Social Welfare Law Reform and Pensions Act 2006	2006, No. 5
Social Welfare (Miscellaneous Provisions) Act 2008	2008, No. 22
Superannuation Acts 1834 to 1963	
Taxes Consolidation Act 1997	1997, No. 39
Vocational Education Act 1930	1930, No. 29



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*Number 5 of 2009*

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**FINANCIAL EMERGENCY MEASURES IN THE PUBLIC  
INTEREST ACT 2009**

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AN ACT, IN THE PUBLIC INTEREST, TO PROVIDE FOR THE PAYMENT OF A CONTRIBUTION BY CERTAIN PERSONS IN THE PUBLIC SERVICE (INCLUDING MEMBERS OF THE HOUSES OF THE OIREACHTAS AND CERTAIN OFFICE HOLDERS) WHO ARE MEMBERS OF AN OCCUPATIONAL PENSION SCHEME OR PENSION ARRANGEMENT (BY WHATEVER NAME CALLED) WHICH IS PROVIDED FOR UNDER THE SUPERANNUATION ACTS 1834 TO 1963 OR ANY OTHER ENACTMENT OR ADMINISTRATIVE MEASURE TO LIKE EFFECT OR IS REQUIRED TO BE MADE, APPROVED OF OR CONSENTED TO (HOWEVER EXPRESSED) BY ONE OR MORE THAN ONE MINISTER OF THE GOVERNMENT, TO PROVIDE FOR THE REDUCTION OF THE AMOUNT PAYABLE, OR RATE OF PAYMENT, OUT OF MONEY PROVIDED BY THE OIREACHTAS OR THE CENTRAL FUND OR THE GROWING PRODUCE OF THAT FUND TO CERTAIN PERSONS FOR CERTAIN SERVICES TO OR ON BEHALF OF THE STATE, TO PROVIDE FOR THE AMENDMENT OF SECTION 4 OF THE LOCAL GOVERNMENT ACT 1998, THE INCOME TAX ACTS AND PART 4A OF THE SOCIAL WELFARE CONSOLIDATION ACT 2005, TO PROVIDE FOR THE DEFERRAL OF LIABILITIES, ACCRUALS OR PAYMENTS DUE UNDER A SCHEME KNOWN AS THE FARM WASTE MANAGEMENT SCHEME AND TO PROVIDE FOR RELATED MATTERS.

[27th February, 2009]

WHEREAS a serious disturbance in the economy and a decline in the economic circumstances of the State have occurred, which threaten the well-being of the community;

AND WHEREAS as a consequence a serious deterioration in the revenues of the State has occurred and there are significant and increasing Exchequer commitments in respect of public service pensions;

AND WHEREAS it is necessary to cut current Exchequer spending substantially to demonstrate to the international financial markets that public expenditure is being significantly controlled so as to ensure continued access to international funding, and to protect the State's credit rating and reverse the erosion of the State's international competitiveness;

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AND WHEREAS the burden of job losses and salary reductions in the private sector has been very substantial and it is equitable that the public sector should share that burden;

AND WHEREAS it is necessary to take the measures in this Act as part of a range of measures to address the economic crisis;

AND WHEREAS the value of public service pensions is significantly and markedly more favourable than those generally available in other employment—

BE IT THEREFORE ENACTED BY THE OIREACHTAS AS FOLLOWS:

Interpretation.

1.—In this Act—

“Civil Service” means the Civil Service of the Government and the Civil Service of the State;

“Minister” means the Minister for Finance;

“public servant” means—

- (a) a person who is employed by, or who holds any office or other position in, a public service body,
- (b) a member of either House of the Oireachtas or of a local authority (within the meaning of the Local Government Act 2001),
- (c) a member of the European Parliament for a constituency in the State, being a member who is in receipt of the allowance referred to in section 2 of the European Assembly (Irish Representatives) Act 1979, or
- (d) the holder of a qualifying office,

but does not include the President, a member of the judiciary or a military judge appointed under Chapter IVC of Part V of the Defence Act 1954 (as amended by the Defence (Amendment) Act 2007);

“public service body” means—

- (a) the Civil Service,
- (b) the Garda Síochána,
- (c) the Permanent Defence Force,
- (d) a local authority for the purposes of the Local Government Act 2001,
- (e) the Health Service Executive,
- (f) the Central Bank and Financial Services Authority of Ireland,

- (g) a vocational education committee established under section 7 of the Vocational Education Act 1930,
- (h) a body (other than a body specified or referred to in the Schedule) established—
  - (i) by or under an enactment (other than the Companies Acts), or
  - (ii) under the Companies Acts in pursuance of powers conferred by or under another enactment, and financed wholly or partly by means of money provided, or loans made or guaranteed, by a Minister of the Government or the issue of shares held by or on behalf of a Minister of the Government,

in respect of which a public service pension scheme exists or applies or may be made,

- (i) a body (other than a body specified or referred to in the Schedule) that is wholly or partly funded directly or indirectly out of money provided by the Oireachtas or from the Central Fund or the growing produce of that Fund and in respect of which a public service pension scheme exists or applies or may be made,
- (j) any subsidiary of, or company controlled (within the meaning given by section 10 of the Taxes Consolidation Act 1997) by, a body to which *paragraph (d), (e), (f), (g), (h) or (i)* relates and in respect of which a public service pension scheme exists or applies or may be made;

“public service pension scheme” means an occupational pension scheme or pension arrangement, by whatever name called, for any part of the public service which—

- (a) is provided for under—
  - (i) the Superannuation Acts 1834 to 1963, or
  - (ii) any other enactment or administrative measure for the like purpose and to the like effect as those Acts, or
- (b) is made by a relevant Minister or has been approved or requires the approval or consent, however expressed, of either or both a relevant Minister and the Minister,

but does not include such a scheme or arrangement in respect of a body specified or referred to in the Schedule;

“qualifying office” has the same meaning as it has in section 13 (inserted by the Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1977) of the Ministerial and Parliamentary Offices Act 1938, that is to say—

- (a) a ministerial office within the meaning of that section (as amended by the Oireachtas (Allowances to Members) and Ministerial and Parliamentary Offices (Amendment) Act 1973), or

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- (b) a secretarial office within the meaning of that section (as amended by the Oireachtas (Allowances to Members) and Ministerial, Parliamentary and Judicial Offices (Amendment) Act 1983 and the Ministerial, Parliamentary and Judicial Offices and Oireachtas Members (Miscellaneous Provisions) Act 2001);

“relevant Minister”, in relation to a public service pension scheme, means the Minister or Ministers of the Government responsible for the making or approval of, or the giving of consent to, the scheme;

“remuneration” means emoluments to which Chapter 4 of Part 42 of the Taxes Consolidation Act 1997 applies or is applied and payable by or on behalf of a public service body to a public servant for his or her services as a public servant;

“subsidiary” means a subsidiary within the meaning of the Companies Acts.

Deduction to be made from remuneration of public servants.

2.—(1) This section applies to a person—

(a) who—

(i) is a public servant on 1 March 2009, or

(ii) is not a public servant on that date but after that date is appointed or otherwise becomes a public servant, and

(b) who, on 1 March 2009 or at any time afterwards—

(i) is a member of a public service pension scheme,

(ii) is entitled to a benefit under such a scheme, or

(iii) receives a payment in lieu of membership in such a scheme.

(2) In this section, a person to whom this section applies is referred to as a “relevant person”.

(3) The person who is responsible for, or authorises, the payment of remuneration to a relevant person shall deduct or cause to be deducted an amount at the applicable rate or rates specified in the Table in this subsection—

(a) in the case of the period 1 March 2009 to 31 December 2009, in respect of that period, and

(b) in the case of the year 2010 and each subsequent year, in respect of the year concerned,

from the remuneration from time to time payable to the relevant person during that period or any such year.

TABLE

Amount of Remuneration	Rate of deduction
Up to €15,000	3 per cent
Any excess over €15,000 but not over €20,000	6 per cent
Any amount over €20,000	10 per cent

(4) The deduction which this section requires shall be made in accordance with any regulations made by the Minister under *section 3*.

(5) This section has effect notwithstanding—

- (a) any other enactment,
- (b) any pension scheme or arrangement,
- (c) any other agreement or contractual arrangement, or
- (d) any understanding, expectation, circular or instrument or other document.

3.—(1) The Minister may make regulations for the purposes of the calculation, making, collection, disposal and recovery of deductions made under *section 2*.

Regulations in relation to collection arrangements, etc.

(2) Without prejudice to the generality of *subsection (1)*, the Minister may make provision in regulations under this section for any of the following:

- (a) the calculation, deduction and collection of deductions to be made on the basis of the best estimate that can reasonably be made of remuneration likely to be chargeable to tax under Schedule E to the Taxes Consolidation Act 1997 during the period concerned and the averaging of deductions from each public servant over that period;
- (b) the deduction, from any grant or vote of, or other payment to, a public service body out of money provided directly or indirectly by the Oireachtas or from the Central Fund or the growing produce of that Fund, of such sum as nearly as can be estimated represents all or some of the deductions under *section 2* that will fall due during the period to which the grant, vote or other payment relates and for the issuing of directions by the Minister to the persons concerned;
- (c) dealing with any overpayment or underpayment of deductions;
- (d) subject to *sections 2(3)* and *4*, the manner in which, and the periods within which, deductions are to be made and deductions, or any class of deductions, are to be paid into or disposed of for the benefit of the Exchequer;
- (e) designating the persons or classes of persons liable to account for deductions;

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- (f) providing details on a periodic basis to persons concerned of the amounts deducted under this Act;
- (g) where a person fails to deduct or remit deductions in accordance with this Act and regulations made under this section, the deduction from any grant or vote of, or other payment to, a public service body out of money provided directly or indirectly by the Oireachtas or from the Central Fund or the growing produce of that Fund.

Obligation to make payments into Exchequer, etc.

4.—(1) Without prejudice to *subsection (2)*, and subject to—

- (a) any requirement under any regulations made under *section 3* to repay any overpayment, or
- (b) any requirement arising under *section 5* or *6* to repay any deduction,

deductions made under *section 2* shall be paid into or disposed of for the benefit of the Exchequer in accordance with the directions of the Minister or otherwise paid or disposed of as the Minister may direct.

(2) Where any amount deducted under *section 2* (other than an amount referred to in *paragraph (a)* or *(b)* of *subsection (1)*) has not been duly remitted in accordance with any regulations under *section 3*, then the Minister may, in addition to any means of recovery provided for by regulations under that section, recover the amount from the person obliged to remit it as a simple contract debt in any court of competent jurisdiction.

Certain public servants' right to give notice.

5.—(1) A public servant (other than a serving member of the Permanent Defence Force) who on 1 March 2009 had less than two years in service and was accruing benefits in a public service pension scheme but did not have any preserved rights to a pension under that scheme may give, at any time before 1 April 2009, one month's written notice to terminate his or her employment, office or position as a public servant.

(2) A written notice in accordance with *subsection (1)* has effect without that person being required to comply with any contractual or statutory requirement to give any longer period of notice before ceasing to be a public servant.

(3) Where a person to whom *subsection (1)* relates terminates his or her employment, office or position as a public servant after 1 March 2009 in accordance with that subsection, and at the time of termination has less than two years in service, then, notwithstanding any other provision of this Act, any deduction made pursuant to *section 2* from the remuneration of that person as a public servant shall be repaid to him or her.

Deductions made from remuneration of certain persons who cease to be public servants.

6.—(1) Any deduction made pursuant to *section 2* (other than in respect of a person to whom *subsection (1)(b)(iii)* of that section relates) from the remuneration as a public servant of a person who ceases to be a public servant, to whom no superannuation benefit (including preserved benefit, within the meaning given by section 28 of the Pensions Act 1990) has accrued and whose service is not transferred to another public service body in accordance with

arrangements approved by the Minister for the Environment, Heritage and Local Government or the Minister for Finance, shall not be treated as a deduction for the purposes of this Act.

(2) The person liable to account for any deduction referred to in *subsection (1)* shall repay it, as soon as practicable, to the person from whose remuneration it was deducted.

(3) If a person receives a repayment under *subsection (2)* on ceasing to be a public servant and subsequently wishes to have the service in respect of which that repayment was made reckoned for superannuation purposes, then—

- (a) the person shall refund the repayment plus compound interest (in accordance with arrangements determined by the Minister) to the person who made the repayment to him or her, and
- (b) that refund plus the amount of interest payable under *paragraph (a)* is to be treated as a deduction under *section 2*.

7.—(1) Nothing in this Act is to be read as conferring any additional benefit payable, or that may become payable, under a public service pension scheme.

No additional benefit, etc.

(2) A deduction under *section 2* is not a pension contribution for the purposes of the Pensions Act 1990.

8.—Where the Minister is satisfied that there is a particular class or group of public servants who, by reason of exceptional circumstances (because of some particular aspect or condition of their employment, office or position) which, in the Minister's opinion, are materially distinguished from other classes or groups of public servants to which *section 2* applies, then the Minister, if he or she considers it to be just and equitable in all the circumstances to do so, may by direction—

Exemption, etc., from deductions in certain circumstances.

- (a) exempt that class or group from deductions under *section 2*, either entirely or to such extent as the Minister considers appropriate, or
- (b) modify the obligation under *section 2* to make deductions from their remuneration in such manner as the Minister thinks fit, having regard to the nature and degree of the financial burden that would otherwise be borne by that class or group,

and the provisions of this Act relating to deductions, and of any regulations made under any of those provisions, shall be read subject to any such direction.

9.—(1) Notwithstanding any other enactment, contract, arrangement, understanding, expectation, circular or instrument or other document, the Minister for Health and Children may, with the consent of the Minister for Finance, by regulation, reduce, whether by formula or otherwise, the amount or the rate of payment to be made to health professionals, or classes of health professionals, in respect of any services that they render to or on behalf of a health body from the date of the regulation.

Reduction of payments to health professionals.

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(2) *Subsection (1)* shall apply to the services rendered from the date of the regulation, notwithstanding that the health professionals concerned may have commenced the provision of the service prior to the date of the regulation.

(3) A regulation made under *subsection (1)* may fix different amounts or rates for different services, and as and from the date of the regulation, there shall be no entitlement to payment in excess of the amounts and rates so specified, although nothing in this section shall prevent any health professional from providing a service for a lesser amount or at a lower rate.

(4) Prior to making a regulation under *subsection (1)*, the Minister for Health and Children, or, at that Minister's direction, the health body concerned, shall engage in such consultations as that Minister considers appropriate.

(5) A regulation made under *subsection (1)* shall fix amounts or rates that the Minister for Health and Children considers to be fair and reasonable in the light of the purposes of this Act, having regard to the matters which that Minister considers appropriate, including any or all of the following:

- (a) the terms of any existing contractual arrangements or understandings with the health professionals concerned or any expectation on their part;
- (b) the terms of any circular, instrument, or document which apply to the health professionals concerned;
- (c) any submissions made and views expressed during the consultations under *subsection (4)*;
- (d) the nature of the services rendered by different classes of health professionals and the general nature of expenses and commitments of the health professionals providing those services;
- (e) the impact on the State's ability to continue to provide health services at existing levels if reductions are not made; and
- (f) the fairness and efficiency of any method of effecting any reductions in payments having regard to the requirements of good and effective administration.

(6) The powers conferred on or exercised by the Minister for Health and Children under this section shall not affect any existing right to negotiate or amend rates or contracts generally which that Minister or the health body concerned enjoys apart from this section, and those rights may be exercised in conjunction with, in addition to or instead of the powers conferred by this Act.

(7) Consultations under *subsection (4)* shall be completed no later than 30 days after the Minister for Health and Children gives notice of the commencement of the consultations.

(8) A health professional who does not wish to continue to render services to or on behalf of the health body concerned on the basis of a payment regime fixed in a regulation made under *subsection (1)* may give 30 days' notice to that effect to the health body and, on the expiration of those 30 days, shall be relieved of any obligation to

render those services notwithstanding any contractual or other term with regard to notice.

(9) If a health body receives notice from a health professional under *subsection (8)*, it may, notwithstanding any other enactment, contract, implementing circular, instrument or other document, engage the services of other health professionals to ensure that the services continue to be available.

(10) The Minister for Health and Children may define the manner in which consultations under *subsection (4)* are to be conducted and conduct them in such manner, and with such representatives of health professionals or otherwise, as he or she considers appropriate, and nothing in the Competition Act 2002 shall prevent participation by that Minister or any such representative in such consultations, or the communication and discussion of the outcome of such consultations by the representatives with the health professionals they represent.

(11) The Minister for Health and Children may make regulations to do anything that appears necessary or expedient for bringing this section into operation, or facilitating its operation, with a view to fulfilling the purposes for which this Act was enacted.

(12) Regulations made under *subsection (11)* may contain such incidental, supplementary and consequential provisions as appear to the Minister for Health and Children to be necessary or expedient for the purposes of the regulations.

(13) Without prejudice to *section 13*, the Minister for Health and Children may from time to time and shall, before 30 June in 2010 and every year after 2010, carry out a review of the operation, effectiveness and impact of the amounts and rates fixed by regulation under this section and consider the appropriateness of those amounts and rates, having regard to any change of circumstances and in particular any alteration of any of the matters mentioned in *subsection (5)*.

(14) If, after completing a review under *subsection (13)*, the Minister for Health and Children considers it appropriate to do so, that Minister may, with the consent of the Minister for Finance, by regulation adjust (whether by formula or otherwise) the amount or the rate of payment to be made to health professionals, or classes of health professionals, in respect of any services that they render to or on behalf of a health body from the date of the regulation.

(15) *Subsections (2) to (12)* apply, with the necessary modifications, to the making of regulations under *subsection (14)*.

(16) Regulations made under this section shall be laid before each House of the Oireachtas as soon as may be after they are made and, if a resolution annulling the regulations is passed by either such House within the next 21 days on which that House has sat after the regulations are laid before it, the regulations shall be annulled accordingly, but without prejudice to the validity of anything previously done under the regulations.

(17) In this section—

“health body” means the Health Service Executive and any other body under the aegis of the Minister for Health and Children wholly

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or partly funded by the Exchequer to which, or on behalf of which, health professionals render services; and

“health professional” includes—

- (a) a registered medical practitioner,
- (b) a registered dentist,
- (c) a registered pharmacist,
- (d) an optometrist,
- (e) an ophthalmologist,
- (f) a podiatrist, and
- (g) a chiropodist.

(18) Where the provider of a service of a kind normally provided by a health professional is a company or other body corporate, or the legal personal representative of a deceased health professional, a reference in this section to a health professional includes the company or other body corporate or legal personal representative.

(19) In this section, payment in respect of a service rendered by a health professional includes payment in respect of goods provided by that health professional as part of the service.

Reduction of other payments.

**10.**—(1) Notwithstanding any other enactment, contract, arrangement, understanding, expectation, circular or instrument or other document, any Minister of the Government may, with the consent of the Minister for Finance, by regulation, reduce, whether by formula or otherwise, the amount or the rate of payment to be made to persons, or classes of persons, in respect of any service that they render to or on behalf of that Minister of the Government or under the aegis of that Minister.

(2) For the purposes of this Act, any service rendered to the State that is not rendered to or on behalf of a Minister of the Government or under the aegis of such a Minister is to be taken to be rendered to the Minister for Finance. The Minister for Finance may exercise the powers conferred by *subsection (1)* in relation to the persons rendering such services.

(3) Where the Minister by whom regulations are to be made under *subsection (1)* or (2) is the Minister for Finance, the reference in *subsection (1)* to obtaining the consent of that Minister is to be disregarded.

(4) A Minister of the Government making regulations under *subsection (1)* shall have all the powers enjoyed by the Minister for Health and Children under *section 9* and shall likewise be subject to all the obligations imposed on the Minister for Health and Children under that section.

(5) *Subsections (2) to (16) and (19) of section 9* apply, with the necessary modifications, to a Minister of the Government making regulations, and to regulations made, under *subsection (1)*.

Non-applicability to public servants.

**11.**—The provisions of *sections 9 and 10* and of regulations made under those sections shall not apply to the remuneration of a person in respect of which a deduction is made under *section 2*.

**12.**—(1) The Minister for Agriculture, Fisheries and Food may by order defer to a specified date any liability, accrual or payment under the Farm Waste Management Scheme in whole or in part if, having consulted the Minister, he or she is of the opinion that it is necessary to do so, having regard to—

Farm Waste Management Scheme.

- (a) the purposes of this Act, and
- (b) the resources available to the Minister for Agriculture, Fisheries and Food from time to time to make payments under the Scheme.

(2) The date specified in an order under *subsection (1)* may be in the financial year after the one during which the order is made or any subsequent financial year.

(3) If the Minister for Agriculture, Fisheries and Food defers a liability, accrual or payment under *subsection (1)*—

- (a) no obligation to make any payment arises in respect of the amount deferred, and
- (b) there is no liability to pay, nor accrual of, the amount,

before the date specified by that Minister in the order concerned.

(4) A deferral under this section has effect notwithstanding the terms of the Farm Waste Management Scheme or any entitlement however arising.

(5) An order under this section shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the order is passed by either such House within the next 21 days on which that House has sat after the order is laid before it, the order shall be annulled accordingly but without prejudice to the validity of anything previously done under the order.

(6) In this section “Farm Waste Management Scheme” means the scheme which came into effect on 23 March 2006, and is known as the Scheme of Investment Aid for Farm Waste Management.

**13.**—Before 30 June in 2010 and every year after 2010, the Minister shall—

Annual review and report to the Houses of the Oireachtas.

- (a) carry out a review of the operation, effectiveness and impact of this Act, having regard to the overall economic conditions in the State and national competitiveness,
- (b) consider whether or not any of the provisions of this Act continue to be necessary having regard to the purposes of this Act, the overall economic conditions in the State, national competitiveness and Exchequer commitments in respect of public service pensions,
- (c) make such findings as he or she thinks appropriate consequent on such review and consideration, and
- (d) cause a written report of his or her findings resulting from the review and consideration to be prepared and laid before each House of the Oireachtas.

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Regulations.

**14.—**(1) The Minister may make regulations for the purposes of this Act or in consequence of any of its provisions or for the purpose of enabling any provision to have full effect.

(2) Regulations made by the Minister under this section may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary or expedient for the purposes of the regulations.

(3) Regulations under this section shall be laid before each House of the Oireachtas as soon as may be after they are made and if a resolution annulling the regulations is passed by either such House within the next 21 days on which that House has sat after the regulations are laid before it, the regulations shall be annulled accordingly but without prejudice to the validity of anything previously done under the regulations.

Removal of doubts.

**15.—**Where a doubt, question or dispute arises in the operation of this Act in respect of whether a person is or is not a person subject to deduction under this Act, then such doubt, question or dispute shall—

(a) be submitted to the Minister by the person who authorises or would authorise the payment of the remuneration concerned, and

(b) be determined by the Minister after consulting such persons (if any) as the Minister considers appropriate in the circumstances,

and the determination of the doubt, question or dispute by the Minister shall be final.

Amendment of  
Income Tax Acts.

**16.—**(1) The Taxes Consolidation Act 1997 is amended in Chapter 4 of Part 30 by inserting the following section after section 790B:

“Relief for deduction under *Financial Emergency Measures in the Public Interest Act 2009.*

790C.—Any deduction made under the *Financial Emergency Measures in the Public Interest Act 2009* in respect of a public servant (within the meaning of that Act) shall, in assessing income tax under Schedule E, be allowed to be deducted as an expense incurred in the year in which the deduction is made.”.

(2) The Income Tax (Employments) (Consolidated) Regulations 2001 (S.I. No. 559 of 2001) are amended in Regulation 41—

(a) by substituting “ ‘allowable contribution’ means a contribution or a deduction payable by an employee” for “ ‘allowable contribution’ means a contribution payable by an employee”,

(b) in paragraph (c) by substituting “paid,” for “paid, or”, and in paragraph (d) by substituting “paid, or” for “paid.”, and

(c) by inserting the following after paragraph (d):

“(e) by virtue of section 790C of the Act (inserted by section 16 of the *Financial Emergency*

*Measures in the Public Interest Act 2009*) allowable as a deduction from such emoluments for the purposes of assessment under Schedule E.”.

(3) Nothing in *subsection (2)* shall be read so as to affect the powers conferred on the Revenue Commissioners under section 986 of the Taxes Consolidation Act 1997 to make, amend or revoke Regulations under that section, including Regulation 41 of the Income Tax (Employments) (Consolidated) Regulations 2001 as amended by that subsection.

**17.**—The Local Government Act 1998 is amended in section 4—

- (a) by deleting subsections (1) to (5), and
- (b) by inserting the following before subsection (6):
 

“(5A) The Minister shall pay into the Fund for the financial year 2009 and each subsequent financial year an amount, such as he or she shall determine, with the consent of the Minister for Finance.”.

Amendment of Local Government Act 1998 — payments into Local Government Fund by Minister for the Environment, Heritage and Local Government.

**18.**—(1) The Social Welfare Consolidation Act 2005 is amended in Part 4A (inserted by section 28 of the Social Welfare Law Reform and Pensions Act 2006)—

- (a) in section 223A (substituted by section 21 of the Social Welfare (Miscellaneous Provisions) Act 2008) by substituting “5 years” for “5 years and 6 months”, and
- (b) in section 223B (as so substituted)—
  - (i) in subsection (1) by substituting “€996” for “€1,104” and “€83” for “€92”,
  - (ii) in subsection (2) by substituting “5 years” for “5 years and 6 months”, and
  - (iii) in subsection (3) by substituting “5 years” for “5 years and 6 months”,

Amendment of Social Welfare Consolidation Act 2005 — early childcare supplement.

and sections 223A and 223B, as so amended, are set out in the Table to this section.

(2) This section comes into operation, or is to be taken to have come into operation, on 1 March 2009.

TABLE

Entitlement to early childcare supplement.	223A.—Subject to this Part, a person who is a qualified person for the purposes of Part 4 shall, so long as he or she remains so qualified, be paid out of moneys provided by the Oireachtas a monthly payment (in this Act referred to as ‘early childcare supplement’) in accordance with section 223B in respect of each qualified child (within the meaning of section 219) until such time as the qualified child attains the age of 5 years.
Amount of early childcare supplement.	223B.—(1) Subject to this Act, the maximum amount of early childcare supplement payable under section 223A in respect of each qualified child shall not exceed €996 in any year, payable in equal monthly instalments of €83.

(2) Early childcare supplement shall be payable in respect of the month following the month of the birth of the child and shall continue to be payable up to and including the month in which the child attains the age of 5 years.

(3) Early childcare supplement shall be paid monthly in arrears and the final payment shall be in respect of the month in which the child attains the age of 5 years.

(4) Regulations which may be made under section 242(1)(a) providing for the time and manner of payment of early childcare supplement shall be subject to the consent of the Minister for Finance and the Minister for Health and Children.

Short title.

**19.**—This Act may be cited as the Financial Emergency Measures in the Public Interest Act 2009.

Section 1.

## SCHEDULE

BODIES TO WHICH THE DEFINITION OF “PUBLIC SERVICE BODY” DOES  
NOT APPLY

1. Any body corporate established by Act of Parliament before 6 December 1922 that, upon its establishment, was of a commercial character.
2. Dublin Airport Authority, public limited company.
3. Cork Airport Authority, public limited company.
4. Shannon Airport Authority, public limited company.
5. Bord Gáis Éireann.
6. Bord na gCon.
7. Bord na Móna.
8. Córas Iompair Éireann.
9. Coillte Teoranta.
10. Electricity Supply Board.
11. Eirgrid.
12. A harbour authority within the meaning of the Harbours Act 1946 or company to which section 7 of the Harbours Act 1996 relates.
13. Horse Racing Ireland.
14. Irish National Stud Company Limited.
15. Irish Aviation Authority.
16. An Post.
17. An Post National Lottery Company.

18. Radio Teilifís Éireann.
19. Teilifís na Gaeilge.
20. Railway Procurement Agency.
21. Voluntary Health Insurance Board.
22. A subsidiary of a body to which this Schedule relates, including a subsidiary of any such subsidiary.