

ANTIGUA AND BARBUDA



**THE SOCIAL SECURITY (COLLECTION OF CONTRIBUTIONS) (AMENDMENT)
REGULATIONS, 2014**

STATUTORY INSTRUMENT

2014, No. 45

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THE SOCIAL SECURITY (COLLECTION OF CONTRIBUTIONS) (AMENDMENT) REGULATIONS made in exercise of the powers contained in sections 19, 21, 26 and 47 of the Social Security Act, Cap. 408.

1. Short title

These Regulations may be cited as the Social Security (Collection of Contributions) (Amendment) Regulations, 2014.

2. Interpretation

In these Regulations “principal Regulations” means the Social Security (Collection of Contributions) Regulations 2013, S.I. No.15 of 2013.

3. Amendment of Regulation 2

The principal Regulations is amended in regulation 2 as follows—

(1) By repealing the definition for “pensionable age” and substituting the following—
“pensionable age” means the age at which age benefit is payable under the Social Security Act;”.

(2) By repealing the word “Executive” in the definition of “monthly remittance form”.

4. Amendment of Regulation 3

The principal Regulations are amended in regulation 3 by inserting a “comma” after the word “notice” and by inserting the word “application” after the word “notice”.

5. Amendment of Regulation 4

The principal Regulation are amended—

- (a) In sub-paragraph (iii) of the proviso to regulation 4 by repealing the words “one thousand, three hundred and ninety five dollars” and substituting the words “one thousand five hundred dollars”;
- (b) In sub regulation (2) of regulation 4, by renumbering paragraph “(l)” as paragraph “(k)” and renumbering paragraphs “(m) and (n)” as Paragraph “(l) and (m)” consecutively.

6. Amendment of Regulation 9

The principal Regulations are amended in regulation 9—

- (1) By inserting before the first paragraph the number “(1)”,
- (2) By repealing the number “8(2)” in the first paragraph and substituting the number “4(2)”
- (3) By repealing sub-regulation (5), and substituting the following—

“(5) If by the 14th of the month an employer fails to submit to the Director the remittance form that he is required to submit under sub-regulation (1), or the employer has tendered in payment an amount which the Director has reasonable cause to believe is less than the employer is liable to pay in respect of any month, the Director may determine by assessment the contribution payable by the employer and the Director’s determination shall be good and sufficient evidence in any court that the contribution is payable until the contrary is proved.”

7. Amendment of Regulation 10

The principal Regulations are amended in regulation 10 by repealing the word “Executive” in paragraph (g).

8. Amendment of Regulation 11

The principal Regulations are amended in regulation 11 by repealing the words “approved by the Board containing a list of all deduction cards” in sub regulation (2).

9. Amendment of Regulation 12

The principal Regulations are amended in regulation 12 by repealing sub-regulation (1) and substituting the following—

“(1) every employer whenever called upon to do so by an Inspector designated under Section 12 of the Act or other authorized Officer shall produce to the Inspector or other officer of the Board for inspection at the employer’s premises—”.

10. Amendment of Regulation 15

The principal Regulations are amended in regulation 15 by repealing sub-regulation (1) and substituting the following—

“(1) If an employer fails to pay monies due under regulation 9 within the time prescribed those monies shall be subjected to a surcharge of ten percent payable to the Board, and this surcharge shall be without prejudice to any other penalties to which such employer may be liable under sub-regulation (2).”

11. Amendment of Regulation 16

The principal Regulations are amended in regulation 16 by renumbering regulation “16” as “17”.

12. Insertion of Regulation 16

The principal Regulations are amended by inserting the following—

“16. Interest

If an employer fails to pay any contribution due within three months of the time prescribed under sub regulation (1) or (4) of Regulation 10, those monies shall be charged interest at a minimum of 3 % per annum.”

Made the 16th day of September, 2014.

Hon. Gaston A. Browne,
*Prime Minister and Minister of Finance and
Corporate Governance and Minister responsible for
Social Security.*