National Insurance and Social Security

Cap. 47.

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NAHO	NAL INSURANCE AND SOCIAL SECURITY	1971/1.	1992/107.
(SELE-I	1971/4.	1993/99.	
(SELF-EMPLOYED PERSONS) REGULATIONS, 1970			1998/127.
		1978/2.	2002/149.
Authority:	These Regulations were made on 30th December, 1970, by the	1982/87.	2006/129.
_	Minister under section 50 of the National Insurance and Social	1983/81.	
	Security Act.	1984/147.	
	~·····y··	1987/73.	
Commanagement: Ath January 1071			

- **Commencement:** 4th January, 1971.
- **1.** These Regulations may be cited as the *National Insurance and* Short title. *Social Security (Self-employed Persons) Regulations, 1970.*
 - **2.** For the purposes of these Regulations, the expression Interpretation.
- "appointed day" means 4th January, 1971;
- "contribution quarter" means a period of 3 months ending on 1978/2.

 31st March, 30th June, 30th September and 31st December of 1988/116.
 each year;
- "Collection Regulations" means the *National Insurance and Social* 1967/48. *Security (Collection of Contributions) Regulations, 1967*;
- "contribution year" has the meaning assigned to it by the Collection Regulations;
- "Contributions Regulations" means the *National Insurance and* 1967/44. *Social Security (Contributions) Regulations, 1967*;
- "insurable earnings" means such earnings of a self-employed person 2006/129. as are prescribed by order pursuant to section 19A of the Act;
- "insurance card" means a card issued in accordance with the 1988/116. Collection Regulations;
- "insurance contribution" means a contribution paid in accordance with the provisions of the Act by a self-employed person;

2006/129. "insured person" means a person insured under these Regulations pursuant to section 13 of the Act.

Application to selfemployed persons of regulations under the Act. 3. Save in so far as they are expressly varied or excluded by, or inconsistent with, these Regulations, regulations made under the Act apply to insured persons who are self-employed (that is to say, persons insured under section 13 of the Act) as to insured persons who are employed persons (that is to say, persons insured under section 12 of the Act); and references therein to "the appointed day" shall, in relation to self-employed persons, be construed as references to the appointed day for the purposes of section 13 of the Act.

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Payment of contribution by self-employed persons. 1978/2. 1988/116.

- **4.** (1) Every self-employed person shall, within 15 days after the end of the contribution quarter, pay all contributions payable by him for that quarter.
- (2) Notwithstanding paragraph (1), where a self-employed person ceases to be a self-employed person, he shall pay all contributions payable in respect of his self-employment within 15 days of the cessation of such employment.

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(3) Where the contributions referred to in paragraphs (1) and (2) are not paid within the time specified in those paragraphs, there shall be chargeable in respect of the unpaid contributions interest at the rate of one percent per month.

Insurance of self-employed persons. 1974/3. 2002/149.

- 5. Subject to these Regulations, every self-employed person who
- (a) is aged 16 or over but under pensionable age;
- (b) is ordinarily resident in Barbados; and
- (c) is gainfully occupied in employment in Barbados,

shall be insured under the Act in respect of the several contingencies in relation to which benefits are provided under section 21(1) of the Act except paragraph (h) thereof.

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Subject to these Regulations, a person ordinarily resident in Insurance Barbados who is temporarily employed outside Barbados by reason of of persons his having been recruited in Barbados for employment under a labour temporarily employed programme sponsored by the Government shall, during such outside temporary employment, be insured under the Act in respect of the 2006/129 several contingencies in relation to which benefits are provided under section 21(1)(a), (b), (c), (d), (e), (f) and (g) of the Act.

6. The rates of contributions shall be the amounts set out in the Rates of First Schedule for the periods indicated therein.

tions. First Schedule. 1988/116. 2002/149.

7. (1) The contribution payable by a self-employed person shall Rate of be based on his earnings as a self-employed person during the period contribution. of one year immediately preceding the contribution year in which the $\frac{1976/22}{2006/129}$. contribution is due.

(2) A person mentioned in paragraph (1) shall furnish to the Board 2006/129. such information and evidence relating to his income as the Board may require for the purpose of determining his contribution which may include a Notice of Assessment from the Inland Revenue Department.

8. Notwithstanding regulation 7, and in any case where the self- Determinaemployed person has been engaged in self-employment for less than tion by the the period of one year referred to in that regulation, any self-employed person shall furnish to the Board such information and evidence relating to his income as the Board may require for purposes of determining his contribution; and, subject to regulation 9, the Board may determine the contribution which the self-employed person shall 2006/129. pay by reference to his record of contributions paid and such other information or evidence as it may, in the circumstances of the case, think fit.

Effective date of determination by Board under regulation 8. 2006/129.

- **9.** (1) Any determination of the Board under regulations 7 and 8 shall be communicated to the insured person in writing, and shall have effect from a date to be specified by the Board.
- (2) Where, as a result of the determination of the Board, contributions already paid by the insured person were paid at the wrong rate, the determination shall have effect not earlier than,
 - (a) where the contributions were paid at the due date, the beginning of the contribution year preceding the contribution year in which the Board so determined; or
 - (b) where the contributions were treated as paid at the due date, the beginning of the next contribution year but one preceding the contribution year in which the Board so determined.

Application of regulation 5(6) of the Contributions Regulations.

10. Regulation 5(6) of the Contributions Regulations shall have effect as if the reference therein to Part II of the Collection Regulations were a reference to these Regulations.

Exception from liability for contributions. 1988/116. 2006/129.

11. For periods when they are not in receipt (or are deemed in accordance with these Regulations not to be in receipt) of an income exceeding \$1 092 a year or such other sum as is prescribed by order under section 19A of the Act, self-employed persons may be excepted from liability to pay contributions under these Regulations.

Certificate of exception.

- 12. (1) A person desiring to be so excepted shall make application to the Board for that purpose and, if the application is granted, the Board shall cause a certificate of exception to be issued to him.
- (2) Any such application and certificate of exception shall be in such form as may for the time being be approved by the Board.
- (3) A person making an application under paragraph (1) shall furnish to the Board such information and evidence relating to his income as the Board may require; and a person in respect of whom a certificate of exception has been issued shall so furnish any such information and evidence as the Board may require from time to time.

13. A certificate of exception shall be in force for such period as Duration of may be specified in the certificate, being a period starting not earlier certificate of than the beginning of the contribution year preceding the contribution year in which application for exception is made, subject to the qualification that, if any condition attached to the giving, or continuing in force, of the certificate ceases to be, or is not, fulfilled while the certificate is in force, the certificate shall cease to be in force as from the date of such cessation or non-fulfilment, and the holder shall forthwith notify the Board to that effect.

14. A person to whom a certificate of exception is issued may give Notice of notice to the Board at any time while it is in force that he desires the cancellation certificate to be cancelled, and, if such notice is so given, the of exception. certificate shall cease to be in force from such date as the Board may determine.

15. The holder of a certificate of exception shall, when called upon Production to do so by an officer of the Board, produce the certificate for his of certificate inspection.

inspection.

16. Nothing in these Regulations shall preclude a person from saving of receiving benefit, while a certificate of exception is in force, by virtue right to of contributions paid by or credited to him in respect of any period arising before the day on which the certificate began to be in force.

before coming into force of certificate

17. Where an applicant for a certificate of exception is in receipt Items not of an income exceeding \$1 092 a year by reason only of the inclusion included: therein of any one or more of the items in the Second Schedule, he of exception. shall be deemed for the purposes of regulation 11 not to be in receipt Second of an income exceeding \$1 092 a year.

Schedule. 1988/116.

18. Revoked by 2006/129.

2002/149.

FIRST SCHEDULE

(Regulation 6)

The rates of contribution for self-employed persons under section 13 of the Act are the percentages of insurable earnings set out hereunder for the periods indicated:

2006/129.

1	January 1st o December 31st 2003 (inclusive)	January 1st to December 31st 2004 (inclusive)	January 1st to December 31st 2005 (inclusive)	January 1st 2006 and after (inclusive)
_	12.50%	13.50%	14.50%	15.50%

SECOND SCHEDULE

(Regulation 17)

- 1. Any payment by way of sickness benefit under the Act.
- 2. Any payment by way of injury benefit under the Act.
- 3. Any payment received on account of the death of any person by way of a pension or benefit payable to or in respect of a child.
- 4. Any payment by way of maternity benefit under the Act.
- 5. Any payment by way of disablement pension under the Act.
- 6. Any weekly payment by way of compensation under the *Workmen's Compensation Act*, 1964.¹

Cap. 48. 7. Any sum received under the *National Assistance Act*.

¹ Formerly Act 1964-3, now repealed.