

Third Session Second Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 13 of 1984

[L.S.]

AN ACT to amend the National Insurance Act, Chap. 32:01

[Assented to 18th April, 1984]

ENACTED by the Parliament of Trinidad and Tobago as Enactment
follows:—

1. This Act may be cited as the National Insurance short title
(Amendment) Act, 1984.
2. Section 8(1) of the National Insurance Act (hereinafter Section 8(1) of
referred to as "the Act"), is amended by inserting between the Act amended

the words "Act" and "and", occurring in line two, the words "and to collect health surcharge in accordance with Part IIIA".

Section 21 of
the Act amended

3. Section 21 of the Act is amended—

- (a) by renumbering the section as section 21(1); and
(b) by inserting immediately after section 21(1) as renumbered, the following new subsection—

"(2) Funds collected by the Board by way of health surcharge are in no way to be considered the funds or resources of the Board."

Section 38A of
the Act repealed

4. The Act is amended by repealing section 38A.

Act amended by
inserting new Part

5. The Act is amended by inserting immediately after Part III the following new Part—

"PART IIIA

HEALTH SURCHARGE

Health surcharge
payable wholly
by employed
person

56A. (1) There is imposed on every employed person who pays or is liable to pay contribution under this Act, a health surcharge.

(2) Health surcharge is payable wholly by the employed person.

Method of
effecting payment
of surcharge

56B. (1) Payment of health surcharge in respect of an employed person shall be effected by his employer who shall deduct from the earnings of the employed person at the time that payment of such earnings is made a sum equal to the amount of the surcharge imposed under this Part and deposit the sum so deducted with the Board.

(2) Where an employed person has not paid health surcharge which accrued during the period commencing 12th January, 1984 and ending with the commencement of this Act, the employer shall, within ninety days of the commencement of this Act, deduct the outstanding health surcharge from the earnings of the employed person."

Discharge of
liability

56C. Where an employer in accordance with section 56B deducts from the earnings of

any person in his employment, the employer shall as against that person be acquitted and discharged of so much money as is represented by the deduction as if that sum had actually been paid to that person.

Offence and
penalty

56D. (1) An employer who fails or neglects to effect payment of health surcharge in respect of any person in his employment who is required to pay such surcharge is guilty of an offence and liable on summary conviction to a fine of four thousand dollars and six months imprisonment and in the case of a continuing offence is liable in respect of each person for whom he neglected or failed to effect payment a further fine of one hundred dollars for each day that the offence continues after conviction.

(2) An employer who, having deducted or received health surcharge in accordance with section 56B, fails or neglects to deposit it with the Board, is guilty of an offence and liable on summary conviction to a fine of six thousand dollars and twelve months' imprisonment.

Health surcharge
to be deposited
with Board
monthly

56E. (1) Health surcharge shall be deposited with the Board by an employer at the end of each month in which the surcharge is deducted from the earnings of the employed person in respect of whom it is paid.

(2) Health surcharge shall be deposited in cash or by certified cheque and shall be accompanied by a return in the prescribed form signed by the employer.

Amount of
health surcharge
payable

56F. (1) Health surcharge is payable—

- (a) by employed persons in earnings classes I–IV at the rate of \$4.80 per week; and
- (b) by employed persons in earnings classes V–VIII at the rate of \$8.25 per week.

(2) The Minister may by Order vary the rate of health surcharge payable by persons in any earnings class.

(3) An Order made under subsection (2) is subject to affirmative resolution of the House of Representatives.

(4) In subsection (2) "Minister" means the Minister responsible for the administration of finance.

Employed person may examine his health surcharge record

56G. (1) Subject to subsection (2) an employed person from whose earnings health surcharge is deducted is entitled either alone or together with any other person to examine his health surcharge record maintained in the prescribed form and retained by his employer.

(2) An employed person is not entitled to examine his health surcharge record more than once in any month and such examination may not take place elsewhere than on the employer's premises.

Board to deposit health surcharge into Consolidated Fund

56H. All moneys collected by the Board by way of health surcharge shall be paid promptly into the Consolidated Fund and applied to the provision of health services in Trinidad and Tobago.

Regulations

56I. The President may make regulations for the purpose of giving effect to this Part and in particular for prescribing anything required or permitted by this Part to be prescribed."

Section 64 of the Act amended

6. Section 64 of the Act is amended—

(a) by inserting immediately after subsection (4) the following new subsections—

"(4A) Subsections (1) to (4) do not apply to offences in respect of health surcharge.

(4B) Proceedings for an offence in respect of health surcharge shall not be instituted except by or with the consent of the Director of Public Prosecutions."

7. The Act is amended by inserting immediately after section 65 the following new section—

“Recovery
of health
surcharge
on
prosecution

65A. (1) In any case where an employer is convicted of the offence of failing to deposit health surcharge with the Board he shall be liable to pay to the Comptroller of Accounts a sum equal to the amount which he failed to pay.

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(2) Where any person is charged with an offence under this section and a probation order is made under the Probation of Offenders Act that person shall be liable to pay to the Comptroller of Accounts a sum equal to the amount which he failed to pay as if the making of the Order were a conviction and the Comptroller of Accounts shall deposit all moneys so paid to him into the Consolidated Fund to be applied to the provision of health services in Trinidad and Tobago.

(3) Any sum ordered to be paid to the Comptroller of Accounts under this section is recoverable as a civil debt.

(4) If an employer, being a body corporate, fails to pay to the Comptroller of Accounts any sum which the employer is ordered to pay under this section, that sum or such part thereof as remains unpaid shall be a debt due jointly and severally from any of the directors of the body corporate who knew or could reasonably be expected to have known, of the failure to pay health surcharge.

(5) Where a body corporate is in contravention of this section, a director of such body corporate may establish by way of defence that he took all reasonable precautions and exercised all due diligence by himself or through any persons under his control to avoid such contravention.”.

8. Section 66(1) of the Act is amended by inserting immediately after the word “Board” occurring in line one, the words “by way of contribution”.

Section 66(1) of
the Act amended

Amendments to
written law

9. The written law referred to in the First Column of the Schedule is amended to the extent set forth in the Second Column thereof.

SCHEDULE

First Column

The Income Tax Ordinance, Ch. 33. No. 1

Second Column

Insert immediately after section 16o the following new section—

“Deductions
for health
surcharge

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16p. Where an individual to whom section 14 applies, pays in any year of income health surcharge u n d e r the National Insurance Act he is entitled to a deduction for that year of income in respect of the amount of health surcharge so paid.”.

Passed in the House of Representatives this 15th day of March, 1984.

J. E. CARTER

Clerk of the House

Passed in the Senate this 10th day of April, 1984.

R. L. GRIFFITH

Clerk of the Senate