

LEGAL NOTICE No. 105

REPUBLIC OF TRINIDAD AND TOBAGO

THE NATIONAL INSURANCE ACT, CHAP. 32:01

REGULATIONS

MADE BY THE BOARD UNDER SECTIONS 44 AND 71 OF THE NATIONAL INSURANCE ACT

THE NATIONAL INSURANCE (CONTRIBUTION) (AMENDMENT) REGULATIONS, 1991

1. These Regulations may be cited as the National Insurance Citation (Contribution) (Amendment) Regulations, 1991.

2. These Regulations shall come into operation on the 1st July, Commencement 1991.

3. Subject to regulation 5, regulations 3 to 6 of the National Insurance (Contribution) Regulations (hereinafter referred to as "the Regulations") are revoked and replaced as follows: Regulations 3 to 6 revoked and replaced Chap. 32:01

"Payment of contributions

3. (1) Subject to section 38 of the Act, an employer shall pay contribution in respect of an employed person and an unpaid apprentice registered or eligible to be registered under Part II of the Act, for each week that that person or apprentice is in his employ.

(2) For the purposes of subregulation (1), the number of weeks in a month shall be calculated according to the number of Mondays in that month.

(3) Contribution payable under subregulation (1) shall be paid to the local office of the Board in cash or by means of certified cheque on or before the last day of the calendar month.

Postponement of payment of contribution

4. Where, in the opinion of the Executive Director, there exist circumstances which would result in extreme hardship or grave inconvenience for an employer to pay contribution in respect of persons in his employ on or before the last day of the calendar month, the Executive Director may, on the written request of that employer, authorise him to pay contribution at some later date.

Employer to keep record of contributions

5. (1) An employer shall keep at his place of business a record showing the following particulars in respect of each employed person and unpaid apprentice in his employ:

- (a) his full name;
- (b) his national insurance number;

- (c) his salary or wage and the period to which the salary or wage relates;
- (d) the contribution paid for each week of the period to which his salary or wage relates; and
- (e) the total contribution paid for the period to which his salary or wage relates.

(2) An employer who contravenes subregulation (1) commits an offence and is liable on summary conviction to a fine of five hundred dollars and to imprisonment for three months.

(3) An employer shall permit an employed person, an unpaid apprentice or such person as an employed person or unpaid apprentice may authorise in writing for the purpose, to inspect, during normal working hours, such records of contributions as pertain to that employed person or unpaid apprentice.

Employer  
to submit  
statement of  
contribution

6. (1) An employer shall, at the time of payment of contribution at the local office of the Board, submit, in duplicate—

- (a) a statement of the amount of contribution due in the form set out as Form 1 in the Third Schedule; and
- (b) a summary of payment of contribution in the form set out as Form 2 in the Third Schedule.

Third  
Schedule

(2) The Board shall deliver to the employer a duly stamped and signed copy of such forms submitted under subregulation (1)(b) as the Board may approve, which copy shall be evidence of the payment of the amount of contribution stated therein.

(3) An employer shall retain the copies delivered to him under subregulation (2) and permit an employed person, an unpaid apprentice or such person as an employed person or unpaid apprentice may authorise in writing for the purpose, to inspect, during normal working hours, such copies as pertain to that employed person or unpaid apprentice, as the case may be.”

Third  
Schedule  
added

4. The Regulations are amended by adding immediately after the Second Schedule, the following new Schedule—

THIRD SCHEDULE

Regulation 6(1)

FORM 1

THE NATIONAL INSURANCE BOARD

PARTICULARS OF NATIONAL INSURANCE CONTRIBUTIONS DUE  
(Prepare in duplicate)

**SECTION "A"**

Name of Business or Company: .....  
 Address: .....  
 Telephone Number: .....  
 Contributions due for the period: ..... YYYY MM DD to ..... YYYY MM DD  
 Total Number of Employees for the above period: .....  
 Total Number of unpaid Apprentices for the above period: .....

(Official Use)  
I.O. CODE  
.....

Employer Reg. No.  
.....

**SECTION "B"**

1	2		3								4		
National Insurance Number	Name of Insured Person		Number of Contributions due								Total		
	Surname	Other Name(s)	1	2	3	4	5	6	7	8		Z	
Total Number of National Insurance Contributions:		(a) Present Sheet											
		(b) Sheet Number.....(b/f)											
		(c) Total Number (c/f)											

**SECTION "C"** (CERTIFICATE OF DECLARANT)

I/We solemnly and sincerely declare that the information given is a correct reflection of contributions due and payable for all insured persons for the period stated.

Name: ..... Position: .....

Signature: ..... Date: ..... YYYY MM DD

FORM 2

SUMMARY OF CONTRIBUTIONS DUE/IN ARREARS

(Prepare in duplicate)

**SECTION "A"**

(Official Use)  
I.O. CODE

Name of Business or Company: .....

Address: .....

Telephone Number: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Employer Reg. No.  
[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Contributions due for the period: ..... [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] to [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
YYYY MM DD YYYY MM DD

Total Number of Employees for the above period: ..... [ ] [ ] [ ] [ ] [ ] [ ]

Total Number of unpaid Apprentices for the above period: ..... [ ] [ ] [ ] [ ] [ ] [ ]

Total Number of Contributions due: ..... [ ] [ ] [ ] [ ] [ ] [ ]

**SECTION "B"**  
Total Number of Contributions being paid:

1 Class	2 Value		3 Number of Contributions	4 Total Value	
	\$	c		\$	c
I	3	30			
II	4	80			
III	6	30			
IV	8	25			
V	10	50			
VI	13	50			
VII	17	25			
VIII	19	35			
Z	1	00			
Sub-Total:					
Arrears:					
Total:					

**SECTION "C"**  
Method of Payment:

1 How Paid	2 Cash	
	\$	c
\$ 100 x		
20 x		
10 x		
5 x		
1 x		
Silver		
Copper		
Cheques		
Total		

Total Amount Due: \$.....

Total Amount Paid: \$.....

Balance Outstanding: \$.....

**SECTION "D"** (CERTIFICATE OF DECLARANT)

I/We solemnly and sincerely declare that the information given is a correct reflection of contributions due and payable for all insured persons for the period stated.

Name: ..... Position: .....

Signature: ..... Date: [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]  
YYYY MM DD

5. (1) In this regulation, "the former provisions" means regulations 3, 4(1) and (2), 5 and 6 of the Regulations revoked and replaced by regulation 3. Transitional provisions

(2) Notwithstanding regulation 3, the former provisions shall, for the purposes of this regulation, continue in force.

(3) Before the 1st October, 1991, an employer may, in order to fully utilise his supply of stamps, pay contribution, including arrears of contribution, in accordance with the former provisions.

(4) Subject to subregulation (5), with effect from the 1st October, 1991 an employer shall pay arrears of contribution in accordance with regulations 3 to 6 of the Regulations.

(5) Where, in the opinion of the Executive Director—

(a) an employer is unable to fully utilise his supply of stamps before the 1st October, 1991; or

(b) there exist circumstances which would result in extreme hardship or grave inconvenience for an employer to fully utilise his supply of stamps before the 1st October, 1991,

the Executive Director may, on the written request of that employer, authorise him to pay contribution, including such arrears of contribution as the Executive Director may specify, in accordance with the former provisions until such date as the Executive Director thinks fit.

(6) A written request under subregulation (5) shall be posted to or lodged at the office of the Executive Director before the 1st January, 1992.

Made this 29th day of May, 1991.

G. P. DEANE

*Chairman, National Insurance Board*

Laid in the House of Representatives this 12th day of July, 1991.

N. COX

*Acting Clerk of the House*

Laid in the Senate this 30th day of July, 1991.

R. CUMBERBATCH

*Acting Clerk of the Senate*