
Second Session Twelfth Parliament Republic of
Trinidad and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 15 of 2022

[L.S.]

AN ACT to amend the National Insurance Act,
Chap. 32:01 to provide for the waiver of penalties
and interest, to increase the penalty for the
provision of false information, to increase the
statutory limitation for the commencement of
summary proceedings and other related matters

[Assented to 5th July, 2022]

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

Short title	1. This Act may be cited as the National Insurance (Amendment) Act, 2022.
Interpretation Chap. 32:01	2. In this Act, “the Act” means the National Insurance Act.
Section 39B amended	<p>3. Section 39B of the Act is amended—</p> <p>(a) by inserting before the existing provision, the subsection designation “(1)”; and</p> <p>(b) by inserting the following subsection:</p> <p style="padding-left: 40px;">“(2) The Minister may, by Order, provide for the waiver of penalties or interest due and payable under this section.”.</p>
Section 39C repealed	<p>4. The Act is amended by repealing section 39C and substituting the following section:</p> <p style="padding-left: 40px;">39C. (1) Notwithstanding any written law to the contrary, there is a waiver of all penalties and interest due and payable under section 39B in respect of any contribution outstanding as at 30th June, 2022 by an employer under this Act, where the contribution is paid during the period 1st July, 2022 to 31st December, 2022.</p> <p style="padding-left: 80px;">(2) The waiver under subsection (1) applies to—</p> <p style="padding-left: 120px;">(a) an employer who was registered with the Board prior to 30th June, 2022; and</p> <p style="padding-left: 120px;">(b) an employer who registers with the Board during the period 1st July, 2022 to 31st December, 2022.</p> <p style="padding-left: 80px;">(3) The waiver under subsection (1) does not affect the obligation of an employer to pay contributions in accordance with section 38.</p>

“Waiver of
penalty and
interest

(4) Where an employer fails to pay his outstanding contributions by 31st December, 2022, the penalties and interest which would have been payable in respect of the failure to pay the contributions shall be revived and become payable as if the waiver under subsection (1) had not been granted.

(5) The Minister may, by Order, prescribe a later date for the payment of contributions under subsection (1).”.

5. Section 63(1) of the Act is amended by deleting the words “two thousand dollars and to imprisonment for a term of six months” and substituting the words “fifty thousand dollars and imprisonment for three years”. Section 63 amended

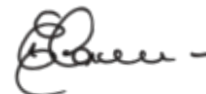
6. Section 64(3) is amended by deleting the words “within twelve months from the date of the commission of the offence or within three months” and substituting the words “within three years from the date of the commission of the offence or within twelve months”. Section 64 amended

Passed in the House of Representatives this 22nd day of June, 2022.



Clerk of the House

Passed in the Senate this 30th day of June, 2022.



Clerk of the Senate