2018 SOCIAL SECURITY S.R.O. 12 (COLLECTION OF CONTRIBUTIONS) (AMENDMENT)

COMMONWEALTH OF DOMINICA

STATUTORY RULES AND ORDERS No. 12 OF 2018.

REGULATIONS

MADE by the Minister under section 26 of the Social Security Act (Chap. 31:01).

(Gazetted April 26, 2018.)

1. These Regulations may be cited as the –

Short title.

SOCIAL SECURITY (COLLECTION OF CONTRIBUTIONS) (AMENDMENT) REGULATIONS

2. In these Regulations the Social Security (Collection of Contributions) Regulations is referred to as the "Principal Regulations".

Interpretation S.R.O. No. 5 of 1976.

3. Regulation 18 of the Principal Regulations is amended by inserting the following new subregulations after subregulation (2) –

Amendment of Regulation 18.

- "(3) The Board may, in any exceptional circumstance referred to in subregulation (4) remit in whole or in part the payment of a surcharge due under this regulation.
- (4) The circumstances under which the Board may act under subregulation (3) include
 - (a) where an employer is a company or the owner of another business-
 - (i) there has been a change in ownership, and