



STATUTORY INSTRUMENTS.

S.I. No. 63 of 2025



SOCIAL WELFARE (MISCELLANEOUS PROVISIONS) ACT 2024
(SECTION 15) (COMMENCEMENT) ORDER 2025

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(SECTION 15) (COMMENCEMENT) ORDER 2025

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 1(4) of the Social Welfare (Miscellaneous Provisions) Act 2024 (No. 24 of 2024), hereby order as follows:

1. This Order may be cited as the Social Welfare (Miscellaneous Provisions) Act 2024 (Section 15) (Commencement) Order 2025.

2. The 31st day of March 2025 is appointed as the day on which section 15 of the Social Welfare (Miscellaneous Provisions) Act 2024 (No. 24 of 2024) comes into operation.



GIVEN under my Official Seal,
5 March, 2025.

PASCHAL DONOHOE,
Minister for Finance.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

The Social Welfare (Miscellaneous Provisions) Act 2024 amended the Social Welfare Consolidation Act 2005 to provide for a new Jobseeker's Pay-Related Benefit scheme.

Section 15 of the Social Welfare (Miscellaneous Provisions) Act 2024 amends Section 126 of the Taxes Consolidation Act 1997 to confirm that Jobseeker's Pay-Related Benefit is taxable under Schedule E, and deems the payments of this benefit to be payments to which the PAYE system applies. This ensures similar tax treatment to that of Jobseeker's Benefit.

The Social Welfare (Miscellaneous Provisions) Act 2024 (Part 3) (Commencement) Order 2024 provides that the Jobseeker's Pay-Related Benefit scheme shall commence from 31 March 2025.

This Order provides for the commencement of Section 15 of the Social Welfare (Miscellaneous Provisions) Act 2024 from 31 March 2025 to coincide with the commencement of Jobseeker's Pay-Related Benefit scheme.

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