

**12. Q:** Can the registration of an employer who is registered during the waiver period be revoked?

**A:** Yes. An employer who registers during the waiver period can have their registration revoked within the parameters of the law.

**13. Q:** Will an employer have to pay penalties and interest on outstanding contributions up to 30th September 2024 if the NIBTT establishes a debt for this period after 31st December, 2024?

**A:** Yes. The waiver is not applicable where the employer did not pay during the waiver period.

**14. Q:** Can contribution payments for an arrears period be made via the NIBTT's Online Payment Facility?

**A:** Yes. Payments may be remitted via your online banking arrangements and the requisite information submitted via the NIBTT's website to verify the period of the payment and the employees for whom payment was remitted.

**15. Q:** Does the waiver apply where there is a court judgement against an employer for a sum which includes penalty and/or interest?

**A:** No. The waiver does not apply where there is a Court judgement, as the outstanding amount is now a judgement sum.

**16. Q:** Can the Waiver be extended past 31st December, 2024?

**A:** The Minister may by Order, extend the date for payment of contributions beyond 31st December, 2024.

**17. Q:** If I paid my contributions with outstanding penalty and interest prior to 1st October, 2024, would I now be entitled to a refund of penalties and interest paid?

**A:** No. The amnesty is applicable to penalty and interest due or outstanding prior to 1st October, 2024. Penalty and Interest already paid is not covered by this amnesty.



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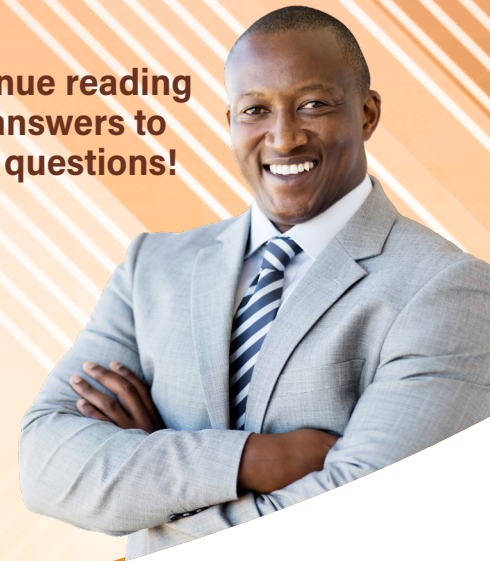
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# FAQ's

*Do you have questions on the*

## Waiver of Penalties and Interest?

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**1. Q:** Is the waiver of penalties and interest under the National Insurance Act in effect?  
**A:** YES. The legislation to provide for the waiver of penalties and interest- The Finance Act 2024 (the Act) was assented to by the President on 6th December, 2024 and is legally in effect.

**2. Q:** What does this Act provide for?  
**A:** It provides for a waiver of all penalties and interest due and payable in respect of:

- i.** Contributions paid prior to 1st October 2024.
- ii.** Outstanding contributions as at 30th September 2024 where such contributions are paid during the period 1st October 2024 to 31st December 2024.
- iii.** Allows the Minister of Finance to, by Order, prescribe a later date beyond 31st December, 2024, for the payment of contributions and the waiver of associated penalty and interest.

**3. Q:** Who does the waiver apply to?  
**A:** An employer who was registered with the National Insurance Board prior to 1st October 2024.



**4. Q:** What penalty and interest does the waiver apply to?  
**A:** The waiver applies to all penalty and interest on contributions due and payable in respect of:

- i.** Contributions paid prior to 1st October 2024
- ii.** Outstanding contributions as at 30th September 2024 where such contributions are paid during the period 1st October 2024 to 31st December 2024.

**5. Q:** Am I required to pay my monthly contributions during the period of the waiver?  
**A:** Yes. The waiver does not affect the obligation of an employer to pay contributions by the last day of every month in accordance with section 38 of the National Insurance Act.

**6. Q:** Does an employer have to apply for the waiver?  
**A:** No. During the waiver period, employers may make payments towards outstanding contributions and submit the relevant NI 187 and NI 184 forms to identify the period up to 30th September 2024 being paid for without penalty and interest.

**7. Q:** Will an employer whose debt is only penalty and interest as at 30th September 2024 be entitled to the waiver?  
**A:** Yes. An employer will qualify for the waiver of any penalty and interest where the penalty and interest due was in respect of contributions paid prior to 1st October 2024.



**8. Q:** What happens if the employer has accessed the waiver, and, at the end of the waiver period, only partially liquidated their debt?  
**A:** Where an employer fails to pay his outstanding contributions by 31st December, 2024, 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 had not been granted.

**9. Q:** If an employer requests an audit and the audit is not completed before the end of the waiver period, will the waiver period be extended for this employer?  
**A:** The NIBTT has no authority under the Act to extend the waiver period.

**10. Q:** How can an employer know if there are outstanding contributions due and payable up to 30th September 2024?  
**A:** An Employer may request an audit by completing the NI 201 form available on the NIBTT's website and forward an email to [auditrequest@nibtt.net](mailto:auditrequest@nibtt.net).

**11. Q:** Can an employer remit payment for the waiver using only the NI 187 forms?  
**A:** All payments must be accompanied by the relevant NI 184 forms.