TURKS AND CAICOS ISLANDS

NATIONAL INSURANCE (CONTRIBUTIONS) (AMENDMENT) REGULATIONS 2026

(Legal Notice 3 of 2026)

ARRANGEMENT OF REGULATIONS

REGULATION

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NATIONAL INSURANCE (CONTRIBUTIONS) (AMENDMENT) REGULATIONS 2026

(Legal Notice 3 of 2026)

MADE by the Minister under sections 12 and 64 of the National Insurance Ordinance.

Citation and commencement

1. These Regulations may be cited as the National Insurance (Contributions) (Amendment) Regulations 2026 and shall come into operation on 1 April 2026.

Interpretation

2. In these Regulations "principal Regulations" means the National Insurance (Contributions) Regulations.

Regulation 14 substituted

3. . The principal regulations are amended by repealing regulation 14 and substituting the following—

"Amount of contribution

4. The amount of contribution payable by a self-employed person for each contribution week in respect of his employment shall be 11% of the weekly income elected by him in accordance with regulation 15.

Regulations 14 A and 14 B inserted

5. The principal regulations are amended by inserting after regulation 14, the following new regulations—

"Computation for the Purpose of Determining Self-employed Benefits

14A. (1) For the purposes of determining the long-term benefits of a self-employed person, the average weekly insurable earnings shall be computed from total contributions paid for the relevant contribution year.

(2) For the purposes of determining the short-term benefits of a self-employed person, the average weekly insurable earnings for the preceding contribution year shall apply.

(3) In this regulation—

"Average weekly insurable earnings" shall have the same meaning as in regulation 4(2) of the National Insurance (Benefit) Regulations.

Disqualification from short-term benefits

14B. A self-employed person is disqualified from receiving a short-term benefit if his contributions paid in respect of the preceding contribution year are less than the qualifying sum of contributions for that contribution year."

Regulation 16 amended

6. The principal Regulations are amended in regulation 16 by repealing subregulation (1) and substituting the following—

"(1)All contributions which a self-employed person is liable to pay in respect of contribution weeks beginning in any calendar month may be paid by him during any month but not later than the end of the contribution year for which the contributions are payable.".

MADE this 4th day of February 2026.

CHARLES WASHINGTON MISICK
MINISTER FOR NATIONAL INSURANCE

EXPLANATORY NOTE

(This Note is not part of the Regulations)

These Regulations amend the principal Regulations to—

(a) provide a flexible timeframe that allows for self-employed persons to pay (make) their self-employed contributions;

(b) establish the computation method for determining self-employed long-term and short-term benefits;

(c) provide for the disqualification of the self employed person from receiving short-term benefits;

(d) provide an increase in the contribution rate for a self-employed person from 10% to 11%.