



Tuvalu

**PROVIDENT FUND (EXCEPTIONS)
REGULATIONS**

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PROVIDENT FUND (EXCEPTIONS) REGULATIONS

Arrangement of Regulations

Regulation

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PROVIDENT FUND (EXCEPTIONS) REGULATIONS

MADE UNDER SECTION 13 OF THE PROVIDENT FUND ACT¹

1 Citation and Interpretation

- (1) These Regulations may be cited as the Provident Fund (Exceptions) Regulations.
- (2) In these Regulations, unless the context otherwise requires —
 - “**domestic servant**” means a person employed in a private dwelling house only to perform domestic duties in that house for the occupant thereof;
 - “**domicile**” means the country where a person has a fixed and permanent home, not for a mere special and temporary purpose.

2 Persons excepted from Liability²

Notwithstanding anything in this Act a person shall, subject to the following Regulations, be excepted from liability for contributions on any earnings paid or received in respect of a period —

- (a) before he attains school leaving age;
- (b) of employment as a domestic servant;
- (c) of employment under any aid, volunteer or other similar scheme;
- (d) in which his normal monthly earnings amount to less than \$20.00;
- (e) of employment where the employee is a non-citizen, domiciled outside Tuvalu and residing in Tuvalu solely or principally for the purpose of that employment or the employment of a spouse;
- (f) after reaching the age of 65; or

- (g) after reaching the age of 50, having been entitled to benefit from the fund on three previous occasions.

3 Application to Tuvaluans

Regulation 2(c) shall not apply to any citizen of Tuvalu.

4 Further provisions for exceptions on the grounds of low income

- (1) For the purposes of Regulation 2(d) —
 - (a) a person whose employment commences after the appointed day shall be deemed to have normal monthly earnings amounting to less than \$2000 if, during the first 3 months of that employment his earnings amount to less than \$20.00 a month; and
 - (b) a person whose employment commenced before the appointed day shall be deemed to have normal monthly earnings amounting to less than \$20.00 if, during half that period or more, his earnings amounted to less than \$20.00 a month
- (2) A person liable to pay contributions by virtue of sub-regulation (1) shall be eligible to claim a refund of contributions if in any financial year his earnings from the employment in question amount to less than \$20.00 in six or more months.

ENDNOTES

¹ LN 17/1985, 18/1984

Amended by LN 10/1999

² Amended by LN 10/1999