STATUTORY INSTRUMENTS

2002 No. 2836

The Employment (Northern Ireland) Order 2002

Statutory paternity pay and statutory adoption pay

Penalties: failures to comply

12.—(1) Where a person—

(a) fails to produce any document or record, provide any information or make any return, in accordance with regulations under Article 9, or

(b) fails to provide any information or document in accordance with regulations under Article 11,

he shall be liable to the penalties mentioned in paragraph (2) (subject to paragraph (4)).

(2) The penalties are—

(a) a penalty not exceeding £300, and

(b) if the failure continues after a penalty is imposed under sub-paragraph (a), a further penalty or penalties not exceeding £60 for each day on which the failure continues after the day on which the penalty under that sub-paragraph was imposed (but excluding any day for which a penalty under this sub-paragraph has already been imposed).

(3) Where a person fails to keep records in accordance with regulations under Article 9, he shall be liable to a penalty not exceeding £3,000.

(4) Subject to paragraph (5), no penalty shall be imposed under paragraph (2) or (3) at any time after the failure concerned has been remedied.

(5) Paragraph (4) does not apply to the imposition of a penalty under paragraph (2)(a) in respect of a failure within paragraph (1)(a).

(6) Where, in the case of any employee, an employer refuses or repeatedly fails to make payments of statutory paternity pay or statutory adoption pay in accordance with any regulations under Article 9, the employer shall be liable to a penalty not exceeding £3,000.

(7) Section 118(2) of the Taxes Management Act 1970 (c. 9) (extra time for compliance, etc.) shall apply for the purposes of paragraphs (1), (3) and (6) as it applies for the purposes of that Act.

(8) Schedule 1 (penalties: procedure and appeals) has effect in relation to penalties under this Article.