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STATUTORY RULES OF NORTHERN IRELAND

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**2005 No. 188**

**The Statutory Sick Pay (General) and Statutory Maternity Pay (General) (Amendment) Regulations (Northern Ireland) 2005**

**Amendment of the Statutory Maternity Pay (General) Regulations**

3. After regulation 26 of the Statutory Maternity Pay (General) Regulations (Northern Ireland) 1987<sup>(1)</sup> (records to be maintained by employers) there shall be inserted the following regulation –

**“Production of employer’s records**

**26A.**—(1) An authorised officer of the Commissioners of Inland Revenue may by notice require an employer to produce to him at the place of keeping such records as are in the employer’s possession or power and as (in the officer’s reasonable opinion) contain, or may contain, information relevant to satisfy him that statutory maternity pay has been paid and is being paid in accordance with these regulations to employees or former employees who are entitled to it.

(2) A notice referred to in paragraph (1) shall be in writing and the employer shall produce the records referred to in that paragraph within 30 days after the date of such a notice.

(3) The production of records in pursuance of this regulation shall be without prejudice to any lien which a third party may have in respect of those records.

(4) References in this regulation to “records” means –

- (a) any wage sheet or deductions working sheet; or
- (b) any other document which relates to the calculation or payment of statutory maternity pay to his employees or former employees,

whether kept in written form, electronically, or otherwise.

(5) In paragraph (1), “place of keeping” means such place in Northern Ireland that an employer and an authorised officer may agree upon, or, in the absence of such agreement –

- (a) any place in Northern Ireland where records referred to in paragraph (1) are normally kept; or
- (b) if there is no such place, the employer’s principal place of business in Northern Ireland.”.

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(1) S.R. 1987 No. 30, to which there are amendments not relevant to these regulations