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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 91**

**The Statutory Shared Parental Pay (Administration)  
Regulations (Northern Ireland) 2015**

**Deductions from payments to the Commissioners**

5. An employer who is entitled to a payment determined in accordance with regulation 3 may recover such payment by making one or more deductions from the aggregate of the amounts specified in sub-paragraphs (i) to (iv) of regulation 4(2)(b) except where and in so far as—

- (a) those amounts relate to earnings paid before the beginning of the income tax month or income tax quarter in which the payment of statutory shared parental pay was made;
- (b) those amounts are paid by the employer later than six years after the end of the tax year in which the payment of statutory shared parental pay was made;
- (c) the employer has received payment from the Commissioners under regulation 4; or
- (d) the employer has made a request in writing under regulation 4 that the payment to which the employer is entitled in accordance with regulation 3 be paid and the employer has not received notification by the Commissioners that the request is refused.