
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 91

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

Payments to employers by the Commissioners

6. The Commissioners shall pay the employer such amount as the employer was unable to deduct where—

- (a) the Commissioners are satisfied that the total amount which the employer is or would otherwise be entitled to deduct under regulation 5 is less than the payment to which the employer is entitled in accordance with regulation 3 in an income tax month or income tax quarter; and
- (b) the employer has in writing requested the Commissioners to do so.