



# Social Security and Housing Benefits Act 1982

## 1982 CHAPTER 24

### PART I

#### STATUTORY SICK PAY

*Rate of payment, etc.*

#### **9 Recovery by employers of amounts paid by way of statutory sick pay**

- (1) Regulations shall make provision—
  - (a) entitling, except in prescribed circumstances, any employer who has made a payment of statutory sick pay to recover the amount so paid by making one or more deductions from his contributions payments ; and
  - (b) for the payment, in prescribed circumstances, by or on behalf of the Secretary of State of sums to employers who are unable so to recover the whole, or any part, of any payments of statutory sick pay which they have made.
- (2) In subsection (1)(a) above, "contributions payments", in relation to an employer, means any payments (other than payments arising under the National Insurance Surcharge Act 1976) which the employer is required, by or under any enactment, to make in discharge of any liability in respect of primary or secondary Class 1 contributions.
- (3) Regulations under this section may, in particular.—
  - (a) require employers who have made payments of statutory sick pay to furnish to the Secretary of State such documents and information, at such times, as may be prescribed ; and
  - (b) provide for any deduction made in accordance with the regulations to be disregarded for prescribed purposes.

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*Status: This is the original version (as it was originally enacted).*

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- (4) The power to make regulations conferred by paragraph 5 of Schedule 1 to the principal Act (power to combine collection of contributions with collection of income tax) shall include power to make such provision as the Secretary of State considers expedient in consequence of any provision made by or under this section.
- (5) Provision made in regulations under paragraph 5 of Schedule 1, by virtue of subsection (4) above, may in particular require the inclusion—
- (a) in returns, certificates and other documents ; or
  - (b) in any other form of record ;
- which the regulations require to be kept or produced or to which those regulations otherwise apply, of such particulars relating to statutory sick pay as may be prescribed by those regulations.
- (6) Where, in accordance with any provision of regulations made under this section, an amount has been deducted from an employer's contributions payments, the amount so deducted shall (except in such cases as may be prescribed) be treated for the purposes of any provision made by or under any enactment in relation to primary or secondary Class 1 contributions as having been—
- (a) paid (on such date as may be determined in accordance with the regulations); and
  - (b) received by the Secretary of State ;
- towards discharging the liability mentioned in subsection (2) above.
- (7) Any sums paid under regulations made by virtue of subsection (1)(b) above shall be paid out of the National Insurance Fund.
- (8) Any employer who, in purporting to comply with any requirement imposed by regulations under this section—
- (a) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he knows to be false in a material particular ; or
  - (b) recklessly produces or furnishes any document or information which is false in a material particular ;
- shall be guilty of an offence.
- (9) A person guilty of an offence under subsection (8) above shall be liable, on summary conviction—
- (a) in the case of an offence under paragraph (a), to a fine not exceeding £1,000 or to imprisonment for a term of not more than three months or to both; or
  - (b) in the case of an offence under paragraph (b), to a fine not exceeding £500.
- (10) Subsections (8) and (9) above shall apply, in place of the provision made by section 98(2) of the Taxes Management Act 1970 (penalties for providing false information etc.) as applied by paragraph 5(2) of Schedule 1 to the principal Act, in relation to such requirements of the regulations made under paragraph 5 of Schedule 1 by virtue of subsection (4) above as may be specified in those regulations.