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STATUTORY INSTRUMENTS

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**2020 No. 512**

**SOCIAL SECURITY**

**The Statutory Sick Pay (Coronavirus) (Funding  
of Employers' Liabilities) Regulations 2020**

<i>Made</i>	- - - -	<i>14th May 2020</i>
<i>Laid before Parliament</i>		<i>15th May 2020</i>
<i>Coming into force</i>		<i>26th May 2020</i>

**THE STATUTORY SICK PAY (CORONAVIRUS) (FUNDING  
OF EMPLOYERS' LIABILITIES) REGULATIONS 2020**

PART 1

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1. Citation and commencement
2. Interpretation

PART 2

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3. Funding of eligible employers' liabilities by HMRC
4. Meaning of eligible employer
5. When an employee's incapacity for work is related to coronavirus

PART 3

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6. Making a claim
7. Time limit for making a claim

PART 4

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8. Payments
9. Correcting a claim when the amount has been mistakenly overstated
10. Correcting a claim when the amount has been mistakenly understated

**Changes to legislation:** There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020. (See end of Document for details)

11. Recovery of overpayments

PART 5

Records and information requests

- 12. Preservation of records
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**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020.