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STATUTORY INSTRUMENTS

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**2022 No. 176**

**SOCIAL SECURITY, NORTHERN IRELAND**

**The Statutory Sick Pay (Coronavirus)  
(Miscellaneous Amendments) Regulations 2022**

<i>Made</i>	- - - -	<i>at 9.58 a.m. on 24th February 2022</i>
<i>Laid before Parliament</i>		<i>at 1.30 p.m. on 24th February 2022</i>
<i>Coming into force</i>	- -	<i>17th March 2022</i>

The Commissioners for Her Majesty's Revenue and Customs, with the concurrence of the Secretary of State, make the following Regulations in exercise of the powers conferred by section 159B(1) and (2)(a) of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and section 155B(1) and (2)(a) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>.

**Citation and Commencement**

1. These Regulations may be cited as the Statutory Sick Pay (Coronavirus) (Miscellaneous Amendments) Regulations 2022 and come into force on 17th March 2022.

**Amendment of the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022**

2.—(1) The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022<sup>(3)</sup> are amended as follows.

(2) In regulation 3(1), after “21st December 2021”, in the second place it occurs, insert “and on or before 17th March 2022”.

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(1) 1992 c. 4. By virtue of section 39(1) of the Coronavirus Act 2020 (c. 7), the Social Security Contributions and Benefits Act 1992 has effect as if a new section 159B were inserted after section 159A.

(2) 1992 c. 7. By virtue of section 42(1) of the Coronavirus Act 2020, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 has effect as if a new section 155B were inserted after section 155A.

(3) S.I. 2022/5.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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**Amendment of the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2022**

3.—(1) The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2022<sup>(4)</sup> are amended as follows.

(2) In regulation 3(1), after “21st December 2021”, in the second place it occurs, insert “and on or before 17th March 2022”.

*Justin Holliday  
Myrtle Lloyd*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

23rd February 2022

The Secretary of State concurs.

Signed by authority of the Secretary of State for Work and Pensions.

*Thérèse Coffey*  
Secretary of State

Department for Work and Pensions

At 9.58 a.m. on 24th February 2022

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(4) S.I. 2022/9.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022 ([S.I. 2022/5](#)) and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2022 ([S.I. 2022/9](#)) provide for certain small and medium size employers to reclaim some, or all, of their Statutory Sick Pay costs relating to coronavirus from Her Majesty's Revenue and Customs. These Regulations amend those instruments to end employers' ability to reclaim Statutory Sick Pay costs for coronavirus related absences which occur after 17th March 2022.

An Impact Assessment has not been produced for this instrument because it is covered by the Summary of Impacts published with the Coronavirus Bill on 19th March 2020 at <https://publications.parliament.uk/pa/bills/cbill/58-01/0122/Coronavirus%20Bill%20Impact%20Assessment%20final%20pdf.pdf> (see pages 72 to 73). Copies are also available from the Department of Health and Social Care, 39 Victoria Street, Westminster, London SW1H 0EU.