STATUTORY INSTRUMENTS

1994 No. 766

The Statutory Sick Pay (Northern Ireland) Order 1994

Power to make further provision as to recovery

5.—(1) After section 155 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 insert—

"Power to provide for recovery by employers of sums paid by way of statutory sick pay.

- **155A.**—(1) The Department may by order provide for the recovery by employers, in accordance with the order, of the amount (if any) by which their payments of, or liability incurred for, statutory sick pay in any period exceeds the specified percentage of the amount of their liability for contributions payments in respect of the corresponding period.
 - (2) An order under subsection (1) above may include provision—
 - (a) as to the periods by reference to which the calculation referred to above is to be made,
 - (b) for amounts which would otherwise be recoverable but which do not exceed the specified minimum for recovery not to be recoverable,
 - (c) for the rounding up or down of any fraction of a pound which would otherwise result from a calculation made in accordance with the order, and
 - (d) for any deduction from contributions payments made in accordance with the order to be disregarded for such purposes as may be specified,

and may repeal sections 154 and 155 above and make any amendments of other statutory provisions which are consequential on the repeal of those sections.

(3) In this section—

"contributions payments" means payments which a person is required by or under any statutory provision to make in discharge of any liability of his as an employer in respect of primary or secondary Class 1 contributions; and

- "specified" means specified in or determined in accordance with an order under subsection (1).
- (4) The Department may by regulations make such transitional and consequential provision, and such savings, as it considers necessary or expedient for or in connection with the coming into operation of any order under subsection (1) above."
- (2) In section 172(2)(c) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992^{F1} (Assembly control: orders subject to confirmatory procedure), for "or 155(1)" substitute ", 155(1) or 155A(1)".
- (3) The Department shall lay before the Assembly an order under section 155A(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (inserted by paragraph (1)) framed so as to come into operation on or before 6th April 1995, unless before 1st January 1995 the Department lays before the Assembly a report explaining why it does not intend to make such an order.

Changes to legislation:There are currently no known outstanding effects for the The Statutory Sick Pay (Northern Ireland) Order 1994, Section 5.