
STATUTORY RULES OF NORTHERN IRELAND

1995 No. 69

**The Statutory Sick Pay Percentage
Threshold Order (Northern Ireland) 1995**

Recovery from the Department

4.—(1) If the amount which an employer is or would otherwise be entitled to deduct under article 3 exceeds the amount of his contributions payments in respect of earnings paid in an income tax month, and the Department is satisfied that that is so, then provided that the employer has requested the Department in writing to do so, there shall be repaid to the employer by or on behalf of the Department such amount as the employer was unable to deduct.

(2) If an employer is not liable for any contributions payments in an income tax month but would otherwise be entitled to deduct an amount under article 3, and the Department is satisfied that that is so, then provided the employer has in writing requested the Department to do so, that amount shall be repaid to the employer by or on behalf of the Department.