
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 379

**Statutory Paternity Pay and Statutory Adoption Pay
(Administration) Regulations (Northern Ireland) 2002**

Deductions from payments to the Board

5. An employer who is entitled to a payment determined in accordance with regulation 3 may recover such payment by making one or more deductions from the aggregate of the amounts specified in sub-paragraphs (a) to (d) of regulation 4(1) except where and in so far as—

- (a) those amounts relate to earnings paid before the beginning of the income tax month or income tax quarter in which the payment of statutory paternity pay or statutory adoption pay was made;
- (b) those amounts are paid by him later than six years after the end of the tax year in which the payment of statutory paternity pay or statutory adoption pay was made;
- (c) the employer has received payment from the Board under regulation 4; or
- (d) the employer has made a request in writing under regulation 4 that the payment to which he is entitled in accordance with regulation 3 be paid to him and he has not received notification by the Board that the request is refused.