## STATUTORY RULES OF NORTHERN IRELAND

## 2002 No. 379

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

## Payments to employers by the Board

**6.** If the total amount which an employer is or would otherwise be entitled to deduct under regulation 5 is less than the payment to which the employer is entitled in accordance with regulation 3 in an income tax month or income tax quarter, and the Board are satisfied that this is so, then provided that the employer has in writing requested them to do so, the Board shall pay the employer such amount as the employer was unable to deduct.