



# Social Security Contributions and Benefits Act 1992

## 1992 CHAPTER 4

### PART XII

#### STATUTORY MATERNITY PAY

#### 167 Recovery of amounts paid by way of statutory maternity pay

- (1) Regulations shall make provision—
- (a) entitling, except in prescribed circumstances, any person who has made a payment of statutory maternity pay to recover the amount so paid by making one or more deductions from his contributions payments;
  - (b) for the payment, in prescribed circumstances, by the Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State, of sums to persons who are unable so to recover the whole, or any part, of any payments of statutory maternity pay which they have made;
  - (c) giving any person who has made a payment of statutory maternity pay a right, except in prescribed circumstances, to an amount, determined in such manner as may be prescribed—
    - (i) by reference to secondary Class 1 contributions paid in respect of statutory maternity pay; or
    - (ii) by reference to secondary Class 1 contributions paid in respect of statutory sick pay; or
    - (iii) by reference to the aggregate of secondary Class 1 contributions paid in respect of statutory maternity pay and secondary Class 1 contributions paid in respect of statutory sick pay;
  - (d) providing for the recovery, in prescribed circumstances, of the whole or any part of any such amount from contributions payments;
  - (e) for the payment in prescribed circumstances, by the Secretary of State or by the Commissioners of Inland Revenue on behalf of the Secretary of State, of the whole or any part of any such amount.

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*Status: This is the original version (as it was originally enacted).*

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- (2) In this section “contributions payments”, in relation to an employer, means any payments which the employer is required, by or under any enactment, to make in discharge of any liability in respect of primary or secondary Class 1 contributions.
- (3) Regulations under subsection (1) above may, in particular, provide for any deduction made in accordance with the regulations to be disregarded for prescribed purposes.
- (4) Where, in accordance with any provision of regulations made under this section, an amount has been deducted from an employer’s contributions payments, the amount so deducted shall (except in such cases as may be prescribed) be treated for the purposes of any provision made by or under any enactment in relation to primary or secondary Class 1 contributions as having been—
  - (a) paid (on such date as may be determined in accordance with the regulations);  
and
  - (b) received by the Secretary of State,  
towards discharging the employer’s liability in respect of such contributions.