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STATUTORY INSTRUMENTS

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**1982 No. 894**

**The Statutory Sick Pay (General) Regulations 1982**

**[<sup>F1</sup>Election to be treated as different employers not to apply to recovery of statutory sick pay**

**21A.**—(1) Paragraph (2) below applies for the purposes of section 159A of the Contributions and Benefits Act (power to provide for recovery by employers of sums paid by way of statutory sick pay) and of any order made under that section.

(2) Where an employer has made 2 or more elections under regulation 3 of the Income Tax (Employments) Regulations 1993 to be treated as a different employer in respect of each of the groups of employees specified in the election, the different employers covered by each of those elections shall be treated as one employer.]

**F1** Reg. 21A inserted (6.4.1995) by [The Statutory Sick Pay Percentage Threshold Order 1995](#) (Consequential) Regulations 1995 (S.I. 1995/513), regs. 1, 3 (with reg. 2)

**Status:**

This revised version has been created from an electronic version contributed by Westlaw which was originally derived from the printed publication.

**Read more****Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Sick Pay (General) Regulations 1982, Section 21A.