
STATUTORY INSTRUMENTS

1994 No. 561

TERMS AND CONDITIONS OF EMPLOYMENT

The Statutory Sick Pay (Small Employers' Relief) Amendment Regulations 1994

Made - - - - *7th March 1994*
Coming into force - - *6th April 1994*

Whereas a draft of this instrument was laid before Parliament in accordance with the provisions of section 176(1)(a) of the Social Security Contributions and Benefits Act 1992⁽¹⁾ and approved by resolution of each House of Parliament;

Now, therefore, the Secretary of State for Social Security, in exercise of the powers conferred by sections 158(2), (3) and 163(1) and 175(1) of the Social Security Contributions and Benefits Act 1992⁽²⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Statutory Sick Pay (Small Employers' Relief) Amendment Regulations 1994 and shall come into force on 6th April 1994.

Amendment of the Statutory Sick Pay (Small Employers' Relief) Regulations 1991

2. In the Statutory Sick Pay (Small Employers' Relief) Regulations 1991⁽³⁾—
- (a) in regulation 2(1) (employer's contributions payments) for the reference to "£16,000" there shall be substituted a reference to "£20,000"; and
 - (b) in regulation 3 (number of weeks) for the reference to "6" there shall be substituted a reference to "4".

⁽¹⁾ 1992 c. 4.

⁽²⁾ Section 163(1) is cited because of the meaning it ascribes to the word "prescribed".

⁽³⁾ S.I. 1991/428, the relevant amending instrument is S.I. 1992/797.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by authority of the Secretary of State for Social Security.

7th March 1994

Astor
Parliamentary Under-Secretary of State,
Department of Social Security

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statutory Sick Pay (Small Employers' Relief) Regulations 1991 (“the 1991 Regulations”) by:

(1) amending the meaning of “small employer” so that an employer is a small employer when his contributions payments for the qualifying tax year (defined in the 1991 Regulations) do not exceed £20,000 rather than £16,000 as previously, and

(2) reducing the number of weeks, from 6 to 4, whereby an employee needs to have been entitled to statutory sick pay in any one period of incapacity for work before the small employer qualifies for relief on payments of statutory sick pay to that employee.

These Regulations do not impose any costs on business.