
STATUTORY INSTRUMENTS

2003 No. 672

The Statutory Maternity Pay (Compensation of Employers) Amendment Regulations 2003

Insertion of regulation 7A of the principal GB Regulations

6. After regulation 7 of the principal GB Regulations there shall be inserted the following regulation—

“Overpayments

7A.—(1) Where advance funding has been provided to an employer in accordance with an application under regulation 5, the Board may recover any part of it not used to pay statutory maternity pay (“the overpayment”).

(2) An officer of the Board shall decide to the best of his judgement the amount of the overpayment and shall give notice in writing of his decision to the employer.

(3) A decision under paragraph (2) may be in respect of funding provided in accordance with regulation 5 for one or more income tax months or income tax quarters in a tax year—

(a) in respect of one or more classes of employees specified in a decision notice (where a notice does not name any individual employee); or

(b) in respect of one or more individual employees named in a decision notice.

(4) Subject to paragraphs (5), (6) or (7), Part 6 of the Taxes Management Act 1970⁽¹⁾ (collection and recovery) shall apply with any necessary modifications to a decision under this regulation as if the amount specified were an assessment and as if the amount set out in the notice were income tax charged on the employer.

(5) Where a decision under paragraph (2) relates to more than one employee, proceedings may be brought to recover the amount overpaid without distinguishing the sum to be repaid in respect of each employee and without specifying the employee in question.

(6) A decision to recover an amount made in accordance with this regulation shall give rise to one cause of action or matter of complaint for the purpose of proceedings under section 65, 66 or 67 of the Taxes Management Act 1970⁽²⁾.

(7) Nothing in paragraph (5) shall prevent separate proceedings being brought for the recovery of any amount which the employer is liable to repay in respect of each employee to whom the decision relates.”.

(1) 1970 c. 9.

(2) Section 65 was amended by section 57(1) of the Finance Act 1984 (c. 43) and paragraph 30 of Schedule 19 to the Finance Act 1998 (c. 36); section 66 was amended by section 67(2) of the Finance Act 1984 and the Schedule to S.I. 1991/724, and partly repealed by Part 2(14) of Schedule 33 to the Finance Act 2001 (c. 9); section 67 was amended by section 58 of the Finance Act 1976 (c. 14) and partly repealed by Schedule 15 to that Act, further amended by section 156 of the Finance Act 1994 and partly repealed by Part 2(14) of Schedule 33 to the Finance Act 2001.