
STATUTORY INSTRUMENTS

2020 No. 512

**The Statutory Sick Pay (Coronavirus) (Funding
of Employers' Liabilities) Regulations 2020**

PART 3

Claims

Making a claim

6.—(1) An employer who makes a claim for the recovery of a reimbursement amount must do so in accordance with this regulation.

(2) A claim may include one or more reimbursement amounts paid by the employer—

- (a) to employees enrolled in the same PAYE scheme; and
- (b) during the period of time specified by the employer in accordance with paragraph (3)(d).

(3) The claim must contain the following—

- (a) the employer PAYE reference number for the PAYE scheme to which the claim relates;
- (b) the number of employees the claim relates to;
- (c) the amount claimed;
- (d) the beginning and end dates of the period of time to which the amount specified in accordance with sub-paragraph (c) relates;
- (e) details of the bank account into which the amount specified in accordance with sub-paragraph (c) is to be paid; and
- (f) if required by regulation 9(2), the amount by which the original claim was overstated.

(4) The claim must contain a declaration by the employer that—

- (a) the employer was not already in difficulty on 31st December 2019;
- (b) receipt of the amount claimed will not result in the amount of State aid received by the employer exceeding the maximum temporary aid amount for that employer; and
- (c) the matters stated in the claim are true and accurate.

(5) The claim must be submitted to HMRC electronically using the Government Gateway unless paragraph (6) applies.

(6) If the employer considers that the employer is digitally excluded—

- (a) the employer may make a request to HMRC to submit a claim in an alternative manner, and
- (b) if HMRC are satisfied that the employer is digitally excluded, the employer must submit the claim in a manner agreed with HMRC.

(7) An employer is digitally excluded where—

- (a) it is not reasonably practicable for the employer to use the Government Gateway to submit a claim for any reason including age, disability or remoteness of location, or

- (b) the employer is a person who is a practising member of a religious society or order whose beliefs are incompatible with using the Government Gateway.
- (8) In this regulation “Government Gateway” means the secure online facility for accessing government services.

Time limit for making a claim

- 7. A claim may not be made after the end of the period of 1 year beginning with the later of—
 - (a) the last qualifying day⁽¹⁾ in the period of incapacity for work to which the reimbursement amount claimed relates; or
 - (b) 26th May 2020.

(1) “Qualifying day” is defined in section 154 of the 1992 Act.