STATUTORY INSTRUMENTS

2020 No. 513

SOCIAL SECURITY

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

Made	14th May 2020
Laid before Parliament	15th May 2020
Coming into force	26th May 2020

THE STATUTORY SICK PAY (CORONAVIRUS) (FUNDING OF EMPLOYERS' LIABILITIES) (NORTHERN IRELAND) REGULATIONS 2020

PART 1

Introduction

- 1. Citation and commencement
- 2. Interpretation

PART 2

Eligibility for funding

- 3. Funding of eligible employers' liabilities by HMRC
- 4. Meaning of eligible employer
- 5. When an employee's incapacity for work is related to coronavirus

PART 3

Claims

- 6. Making a claim
- 7. Time limit for making a claim

PART 4

Payments, corrections and overpayments

- 8. Payments
- 9. Correcting a claim when the amount has been mistakenly overstated

- 10. Correcting a claim when the amount has been mistakenly understated
- 11. Recovery of overpayments

PART 5

Records and information requests

- 12. Preservation of records
- Provision of information and records Signature Explanatory Note

Changes to legislation: There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020.