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STATUTORY INSTRUMENTS

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**2021 No. 1013**

**SOCIAL SECURITY**

**The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Closure) Regulations and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) (Closure) Regulations 2021**

*Made* - - - - *8th September 2021*  
*Laid before Parliament* *9th September 2021*  
*Coming into force* - - *30th September 2021*

The Commissioners for Her Majesty's Revenue and Customs, with the concurrence of the Secretary of State, make the following Regulations in exercise of the powers conferred by section 159B of the Social Security Contributions and Benefits Act 1992<sup>(1)</sup> and section 155B of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup>.

**Citation and Commencement**

1. These Regulations may be cited as the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Closure) Regulations and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) (Closure) Regulations 2021 and come into force on 30th September 2021.

**Amendment of the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020 and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020**

2. The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020<sup>(3)</sup> and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020<sup>(4)</sup> are amended as follows.

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(1) 1992 c. 4. By virtue of section 39(1) of the Coronavirus Act 2020 (c. 7), the Social Security Contributions and Benefits Act 1992 ("the 1992 Act") has effect as if a new section 159B were inserted after section 159A.  
(2) 1992 c. 7. By virtue of section 42(1) of the Coronavirus Act 2020, the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (the "1992 NI Act") has effect as if a new section 155B were inserted after section 155A.  
(3) S.I. 2020/512, amended by S.I. 2020/1030 and 2021/281.  
(4) S.I. 2020/513, amended by S.I. 2020/1030 and 2021/281.

### **Cessation of employer eligibility**

- 3.—(1) Regulation 3 (funding of eligible employers’ liabilities by HMRC) is amended as follows.
- (2) In paragraph (1)—
- (a) in sub-paragraph (b), after “13th March 2020”, insert “and no later than 30th September 2021”;
  - (b) after “subject to paragraphs (2)”, insert “, (2A)”.
- (3) After paragraph (2) insert—
- “(2A) A reimbursement amount does not include any amount paid to an employee in respect of a qualifying day<sup>(5)</sup> which falls after 30th September 2021.”.

### **Final time limit for making a claim**

4. For regulation 7 (time limit for making a claim) substitute—
- “7. A claim may not be made after the earlier of—
- (a) 31st December 2021; or
  - (b) the end of the period of 1 year beginning with the last qualifying day in the period of incapacity for work to which the reimbursement amount claimed relates.”.

8th September 2021

*Jim Harra*  
*Sophie Dean*  
Two of the Commissioners for Her Majesty’s  
Revenue and Customs

The Secretary of State concurs.  
Signed by authority of the Secretary of State for Work and Pensions.

8th September 2021

*Justin Tomlinson*  
Minister for Disabled People, Health and Work  
Department for Work and Pensions

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(5) “Qualifying day” is defined in section 154 of the 1992 Act and section 150 of the 1992 NI Act.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020 and the Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020 provide for certain small and medium size employers to reclaim some, or all, of their Statutory Sick Pay costs from Her Majesty's Revenue and Customs. These Regulations amend those instruments to end employers' ability to reclaim Statutory Sick Pay costs with effect from 30th September 2021, with claims relating to periods prior to that date to be made by 31st December 2021.

An Impact Assessment has not been produced for this instrument because it is covered by the Summary of Impacts published with the Coronavirus Bill on 19th March 2020 at <https://publications.parliament.uk/pa/bills/cbill/58-01/0122/Coronavirus%20Bill%20Impact%20Assessment%20final%20pdf.pdf> (see pages 72 to 73). Copies are also available from the Department of Health and Social Care, 39 Victoria Street, Westminster, London SW1H 0EU.