
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.