EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 makes saving provision related to the expiry of section 40 of the Coronavirus Act 2020. Section 40 allowed regulations to disapply section 155(1) of the Social Security Contributions and Benefits Act 1992 (which provides that Statutory Sick Pay is not payable for the first 3 days of a period of incapacity for work) where a period of incapacity for work is related to coronavirus. Section 40 expires at midnight on 24th March 2022 and, as a result, regulation 2 of the Statutory Sick Pay (Coronavirus) (Suspension of Waiting Days and General Amendment) Regulations 2020 ("the 2020 Regulations"), which was made under that power, also expires. The effect of regulation 2 of the 2020 Regulations was that Statutory Sick Pay was payable from day 1 of a period of incapacity for work which is related to coronavirus, as opposed to day 4 as would otherwise be the case.

Regulation 2(1) and (2) makes saving provision by providing that regulation 2 of the 2020 Regulations continues to have effect where a period of incapacity for work commences on or before 24th March 2022. This is subject to the modifications in regulation 2(3) which reflect the revocation of the deeming provisions contained in regulation 2(1)(c) and (d) and Schedules 1 and 2 of the Statutory Sick Pay (General) Regulations 1982.

A full impact assessment has not been produced for this instrument due to the urgency required to make these Regulations in time to align with the expiry of section 40.