

---

STATUTORY INSTRUMENTS

---

**2022 No. 5**

**The Statutory Sick Pay (Coronavirus) (Funding  
of Employers' Liabilities) Regulations 2022**

**PART 4**

**Payments, corrections and overpayments**

**Payments**

**8.** Where HMRC accept a claim, HMRC must pay the amount specified in the claim by the employer in accordance with regulation 6(3)(c), less any amount repayable under regulation 9(3), to the account specified by the employer in accordance with regulation 6(3)(e) as soon as reasonably practicable.

**Correcting a claim when the amount has been mistakenly overstated**

**9.—(1)** Where an employer—

- (a) becomes aware that the employer mistakenly overstated the amount in a claim (the “original claim”); and
- (b) has received payment from HMRC in respect of the original claim,

the employer must correct the error in accordance with this regulation.

(2) The next claim that the employer makes under regulation 6 (the “next claim”) must be made in the manner provided for in paragraph (8) and in it, the employer must specify the amount by which the original claim was overstated.

(3) The amount by which the original claim was overstated must be repaid to HMRC by the employer by way of set-off against the amount stated in the next claim, up to a maximum of the amount stated in the next claim.

(4) Where the amount by which the original claim was overstated exceeds the maximum amount required to be set off in accordance with paragraph (3), the employer must repay the excess to HMRC within the period of 30 days beginning on the day on which the next claim is made.

(5) Where an employer does not make a next claim within the period of 60 days beginning with the day on which the original claim was made, the employer must notify HMRC of the overstatement in accordance with paragraphs (6) to (8).

(6) The employer must provide the following information to HMRC—

- (a) the employer PAYE reference number for the PAYE scheme to which the original claim related;
- (b) the amount by which the original claim was overstated; and
- (c) the beginning and end dates of the period of time to which the original claim related.

(7) The employer must declare to HMRC that the information provided under paragraph (6) is true and accurate.

(8) An employer who makes a next claim, a declaration under paragraph (7) or who provides information under paragraph (6) must do so by telephone or in writing, as determined by HMRC in its discretion and notified to the employer.

(9) The employer must repay to HMRC the amount referred to in paragraph 6(b) within the period of 30 days beginning on the day on which the employer provides the information under paragraph (6) and the declaration under paragraph (7).

### **Correcting a claim when the amount has been mistakenly understated**

**10.** Where an employer becomes aware that the employer mistakenly understated the amount in a claim (the “understated claim”), the employer may submit a claim in accordance with regulation 6 for the amount understated in respect of the same period, PAYE scheme and employees specified in the understated claim.

### **Recovery of overpayments**

**11.—(1)** Where any sum has been overpaid to an employer under these Regulations (an “overpayment”), HMRC may recover it in accordance with this regulation.

(2) An officer of Revenue and Customs must decide the amount of the overpayment and must give notice in writing of the decision to the employer.

(3) The employer must repay the overpayment to HMRC within the period of 30 days beginning with the day on which the employer receives the notice of decision referred to in paragraph (2).

(4) Part 6 of the Taxes Management Act 1970(1) (collection and recovery) applies to the recovery of overpayments as if—

- (a) the amount of the overpayment were income tax charged on the employer named in the notice of decision referred to in paragraph (2);
- (b) that notice of decision were an assessment; and
- (c) that notice of decision were the matter complained of for the purposes of section 65(3) of that Act(2).

(5) In the application of section 101(4) of the Finance Act 2009(3) (late payment interest on sums due to HMRC) in relation to a repayment to HMRC of an overpayment under this regulation, the overpayment becomes due and payable on the date on which HMRC give the notice of decision referred to in paragraph (2).

---

(1) 1970 c. 9.

(2) Section 65(3) was amended by paragraph 30 of Schedule 19 to the Finance Act 1998 (c.36).

(3) 2009 c. 10.