
STATUTORY INSTRUMENTS

2022 No. 5

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

PART 5

Records and information requests

Preservation of records

12.—(1) An employer who makes a claim for a reimbursement amount must keep a record of the following in respect of the employee, or former employee, in relation to whom the amount was claimed—

- (a) the start date and end date of the period of incapacity for work related to coronavirus to which the reimbursement amount relates;
- (b) national insurance number;
- (c) the reason for incapacity for work provided by the employee or former employee; and
- (d) the days which were qualifying days⁽¹⁾ in that period of incapacity for work.

(2) An employer who corrects the amount of a claim in accordance with regulation 9 or 10 must keep a record of the amount of the correction and the reason for the correction.

(3) The employer must keep the records specified in paragraphs (1) and (2) until the end of the period of 3 years beginning with the date on which payment under regulation 8 is received.

(4) An employer who makes a claim for a reimbursement amount must keep the confirmation of State aid letter until the end of the period of 4 years beginning on IP completion day.

(5) In paragraph (4), “the confirmation of State aid letter” means the letter containing confirmation of receipt of State aid under these Regulations sent by HMRC to the employer once a claim is made.

Provision of information and records

13.—(1) HMRC may by notice require an employer who has made a claim for a reimbursement amount—

- (a) to provide to HMRC in the manner specified in the notice, or
- (b) to make available for inspection at a place within the United Kingdom by an officer of Revenue and Customs,

within the period specified in the notice, all documents, records and other information in the employer's possession or under the employer's control as HMRC may reasonably require, to ascertain whether the employer was entitled to receive a reimbursement amount under these Regulations, including whether it was unlawful State aid.

(1) “Qualifying day” is defined in section 154 of the 1992 Act.

(2) Where records are maintained by computer, an employer required to make them available for inspection must provide the officer of Revenue and Customs making the inspection with all the facilities necessary for obtaining information from them.