
STATUTORY INSTRUMENTS

2022 No. 5

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

PART 4

Payments, corrections and overpayments

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.