
STATUTORY INSTRUMENTS

2022 No. 5

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

PART 1

Introduction

Interpretation

2. In these Regulations—

“eligible employer” has the meaning given in regulation 4;

“employer PAYE reference number” means the number identifying a PAYE scheme which was given to the employer by HMRC when the employer registered the PAYE scheme with HMRC;

“HMRC” means Her Majesty’s Revenue and Customs;

“in difficulty” has the meaning given in regulation 4(2);

“maximum temporary aid amount” means the maximum amount of aid permitted to be received by an undertaking in accordance with section 3.1 of the Communication from the Commission of 19 March 2020 on the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak⁽¹⁾;

“original claim” has the meaning given in regulation 9(1)(a);

“PAYE scheme” means a pay as you earn scheme registered on HMRC’s real time information system;

“reimbursement amount” has the meaning given in regulation 3(1).

(1) OJ C 91I, 20.3.2020, p. 1, amended by Communication from the Commission of 3 April 2020 OJ C 112I, 4.4.2020, p.1, Communication from the Commission of 8 May 2020 OJ C 164, 13.5.2020, p.3, Communication from the Commission of 29 June 2020 OJ C 218, 2.7.2020, p.3, Communication from the Commission of 13 October 2020 OJ C 340I, 13.10.2020, p.1, Communication from the Commission of 28 January 2021 OJ C 34, 1.2.2021, p.6 and Communication from the Commission of 21 November 2021 OJ C 473, 24.11.2021, p.1.