
STATUTORY INSTRUMENTS

2022 No. 5

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

PART 4

Payments, corrections and overpayments

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).