STATUTORY RULES OF NORTHERN IRELAND

2005 No. 188

STATUTORY SICK PAY; STATUTORY MATERNITY PAY

The Statutory Sick Pay (General) and Statutory Maternity Pay (General) (Amendment) Regulations (Northern Ireland) 2005

Made - - - - 30th March 2005
Coming into operation in accordance with regulation 1(1)

The Department for Social Development, in exercise of the powers conferred by sections 107(1)(b), 122(5), 124(4) and 165(1) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**1**), and now vested in it(**2**), and of all other powers enabling it in that behalf, with the concurrence of the Commissioners of Inland Revenue, by this statutory rule which contains only regulations made by virtue of, or consequential upon, section 10 of the National Insurance Contributions and Statutory Payments Act 2004(**3**), hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Statutory Sick Pay (General) and Statutory Maternity Pay (General) (Amendment) Regulations (Northern Ireland) 2005 and shall come into operation for the purposes of –

(a) this regulation and regulations 2 and 3, on 6th April 2005; and

(b) regulation 4 immediately before the coming into force of section 10(4) of the National Insurance Contributions and Statutory Payments Act 2004.

(2) The Interpretation Act (Northern Ireland) 1954(**4**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**1**) 1992 c. 8; section 107 was substituted by Article 56 of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and paragraph (1) was amended by paragraph 7 of Schedule 6 to the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4), sections 122(5) and 124(4) were inserted by section 10(2) and (3) respectively of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3) and section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671)
(**2**) *See* Article 8(b) of S.R. 1999 No. 481
(**3**) 2004 c. 3
(**4**) 1954 c. 33 (N.I.)

Amendment of the Statutory Sick Pay (General) Regulations

2. After regulation 13 of the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982(**5**) (records to be maintained by employers) there shall be inserted the following regulation –

"**Production of employer's records**

13A.—(1) An authorised officer of the Commissioners of Inland Revenue may by notice require an employer to produce to him at the place of keeping such records as are in the employer's possession or power and as (in the officer's reasonable opinion) contain, or may contain, information relevant to satisfy him that statutory sick pay has been paid and is being paid in accordance with these regulations to employees or former employees who are entitled to it.

(2) A notice referred to in paragraph (1) shall be in writing and the employer shall produce the records referred to in that paragraph within 30 days after the date of such a notice.

(3) The production of records in pursuance of this regulation shall be without prejudice to any lien which a third party may have in respect of those records.

(4) References in this regulation to "records" means –

(a) any wage sheet or deductions working sheet; or

(b) any other document which relates to the calculation or payment of statutory sick pay to his employees or former employees,

whether kept in written form, electronically, or otherwise.

(5) In paragraph (1), "place of keeping" means such a place in Northern Ireland that an employer and an authorised officer may agree upon, or, in the absence of such agreement –

(a) any place in Northern Ireland where records referred to in paragraph (1) are normally kept; or

(b) if there is no such place, the employer's principal place of business in Northern Ireland.".

Amendment of the Statutory Maternity Pay (General) Regulations

3. After regulation 26 of the Statutory Maternity Pay (General) Regulations (Northern Ireland) 1987(**6**) (records to be maintained by employers) there shall be inserted the following regulation –

"**Production of employer's records**

26A.—(1) An authorised officer of the Commissioners of Inland Revenue may by notice require an employer to produce to him at the place of keeping such records as are in the employer's possession or power and as (in the officer's reasonable opinion) contain, or may contain, information relevant to satisfy him that statutory maternity pay has been paid and is being paid in accordance with these regulations to employees or former employees who are entitled to it.

(2) A notice referred to in paragraph (1) shall be in writing and the employer shall produce the records referred to in that paragraph within 30 days after the date of such a notice.

(**5**) S.R. 1982 No. 263; relevant amending regulations are S.R. 1996 Nos. 108 and 569
(**6**) S.R. 1987 No. 30, to which there are amendments not relevant to these regulations