1987 No. 80

STATUTORY MATERNITY PAY

The Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987

Made . . . . . *27th February 1987*

Coming into operation . . *6th April 1987*

The Department of Health and Social Services, in exercise of the powers conferred on it by paragraphs 1 and 5 of Schedule 4 to the Social Security (Northern Ireland) Order 1986(**a**) and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987 and shall come into operation on 6th April 1987.

(2) In these regulations "contributions payments" means any payments which an employer is required, by or under any statutory provision, to make in discharge of any liability in respect of primary or secondary Class 1 contributions.

(3) For the purposes of regulations 4 and 5 "the Department" shall include a reference to the Commissioners of Inland Revenue acting on its behalf.

Right of employers to a prescribed amount

2. An employer who has made a payment of statutory maternity pay shall be entitled to an amount, determined in accordance with the provisions of regulation 3, which he shall be entitled to deduct or, as the case may be, receive in accordance with the provisions of regulation 4 or 5.

Determination of the amount an employer shall be entitled to under regulation 2

3. In respect of a payment of statutory maternity pay made in the tax year commencing 6th April 1987, an employer shall be entitled under regulation 2 to an amount equal to 7 per cent. of that payment.

Deductions from contributions payments

4. An employer who has made a payment of statutory maternity pay may recover—

(a) S.I. 1986/1888 (N.I. 18)