



Social Security Administration (Northern Ireland) Act 1992

1992 CHAPTER 8

PART VI

ENFORCEMENT

Inspection

[^{F1}107B Statutory sick pay and statutory maternity pay: fraud and negligence

- (1) Where a person fraudulently or negligently—
- (a) makes any incorrect statement or declaration in connection with establishing entitlement to statutory sick pay or statutory maternity pay, or
 - (b) produces any incorrect document or record or provides any incorrect information of a kind mentioned in—
 - (i) regulations under section 5(1)(j) and (4), so far as relating to statutory sick pay or statutory maternity pay,
 - (ii) regulations under section 122 or 124, or
 - (iii) regulations under section 149(5)(b) [^{F2}or 155B] of the Contributions and Benefits Act,
- he is liable to a penalty not exceeding £3,000.
- (2) Where an employer fraudulently or negligently makes an incorrect payment of statutory sick pay or statutory maternity pay, he is liable to a penalty not exceeding £3,000.

[Where an employer fraudulently or negligently receives a payment in pursuance of ^{F3}(2A) regulations under section 155B of the Contributions and Benefits Act (funding of employers' statutory sick pay liabilities in relation to coronavirus), the employer is liable to a penalty not exceeding £3,000.]

Changes to legislation: Social Security Administration (Northern Ireland) Act 1992, Section 107B is up to date with all changes known to be in force on or before 08 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) Where an employer fraudulently or negligently receives an overpayment in pursuance of regulations under section 163 of the Contributions and Benefits Act (statutory maternity pay: advance payments to employers), he is liable to a penalty not exceeding £3,000.
- (4) Schedule 1 to the Employment (Northern Ireland) Order 2002 (penalties relating to statutory paternity pay and statutory adoption pay: procedures and appeals) applies in relation to penalties imposed under this section (with the modifications set out in subsection (5)).
- (5) That Schedule applies as if—
- (a) references to a penalty under Article 12 or 13 of that Order were to a penalty under this section, and
 - (b) the provisions of the Taxes Management Act 1970 having effect in relation to an appeal mentioned in paragraph 3(2) of that Schedule did not include section 50(9) of that Act.]

Textual Amendments

- F1** S. 107A - S. 107B inserted (6.4.2005) by [National Insurance Contributions and Statutory Payments Act 2004 \(c. 3\)](#), **ss. 10(5)**, 13; S.I. 2004/1943, art. 4(d)
- F2** Words in s. 107B(1)(b)(iii) inserted (temp.) (25.3.2020) by virtue of [Coronavirus Act 2020 \(c. 7\)](#), **ss. 42(3)(a)**, 87(1) (with ss. 88-90)
- F3** S. 107B(2A) inserted (temp.) (25.3.2020) by virtue of [Coronavirus Act 2020 \(c. 7\)](#), **ss. 42(3)(b)**, 87(1) (with ss. 88-90)
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Modifications etc. (not altering text)

- C1** S. 107B expiry of earlier affecting provision 2020 c. 7, s. 42 (25.3.2022) by [Coronavirus Act 2020 \(c. 7\)](#), **s. 89** (with s. 90)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. [S.I. 2018/1125, reg. 8](#) omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.R. 2019/211 art. 2\(2\)\(a\)](#) (This amendment not applied to legislation.gov.uk. Affecting Order revoked (19.12.2020) without ever being in force by [S.R. 2020/347, arts. 1\(1\), 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 101(1)(4)(5)s. 101(6)(a)(b) words repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 2A(9) added by [2010 c. 13 \(N.I.\) Sch. 1 para. 24](#)
- s. 2G(1)(d) inserted by [S.I. 2015/2006 \(N.I.\) art. 65\(5\)](#)
- s. 5(1A)-(1C) inserted by [2010 c. 13 \(N.I.\) s. 18\(2\)\(c\)](#)
- s. 31A(1A) words substituted by [S.I. 2015/2006 \(N.I.\) Sch. 4 para. 11\(a\)\(ii\)](#)
- s. 104A(1A)-(1C) inserted by [2007 c. 2 \(N.I.\) s. 42\(3\)](#)
- s. 110A inserted by [2007 c. 2 \(N.I.\) s. 43](#)
- s. 110A repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 110A heading word inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(4\)](#)
- s. 110A(2) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(a\)](#)
- s. 110A(2)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(5\)\(b\)](#)
- s. 110A(4)(b) words substituted by [S.I. 2015/2006 \(N.I.\) art. 114\(6\)](#)
- s. 110ZA inserted by [S.I. 2015/2006 \(N.I.\) art. 114\(2\)](#)
- s. 110ZA repealed by [S.I. 2015/2006 \(N.I.\) Sch. 12 Pt. 1](#)
- s. 116E and cross-heading inserted by [2010 c. 13 \(N.I.\) s. 16\(3\)](#)
- s. 126(2)-(2B) substituted for s. 126(2) by [2007 c. 2 \(N.I.\) s. 35](#)
- s. 130AB inserted by [2008 c. 13 \(N.I.\) Sch. 3 para. 14](#)
- s. 140C inserted by [S.I. 2015/2006 \(N.I.\) Sch. 2 para. 20](#)
- s. 166(2)(ac) inserted by [2010 c. 13 \(N.I.\) s. 17](#)