

1988 No. 95

STATUTORY MATERNITY PAY

**The Statutory Maternity Pay (Compensation of Employers)
(Amendment) Regulations (Northern Ireland) 1988**

Made 22nd March 1988

Coming into operation 6th April 1988

The Department of Health and Social Services, in exercise of the powers conferred on it by paragraph 1(c) 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) (Amendment) Regulations (Northern Ireland) 1988 and shall come into operation on 6th April 1988.

(2) In these regulations “the principal regulations” means the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987(b).

Amendment of regulation 3 of the principal regulations

2. In regulation 3 of the principal regulations (determination of the amount an employer shall be entitled to) after “commencing 6th April 1987,” there shall be inserted “or in any subsequent tax year,”.

Sealed with the Official Seal of the Department of Health and Social Services on 22nd March 1988.

(L.S.)

A. N. Burns

Assistant Secretary

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

(b) S.R. 1987 No. 80

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations amend the Statutory Maternity Pay (Compensation of Employers) Regulations (Northern Ireland) 1987, regulation 3 of which specifies the amount to which an employer is entitled under regulation 2 of those regulations (right of employers to a prescribed amount) in respect of a payment of statutory maternity pay made in the tax year commencing 6th April 1987.

These regulations amend regulation 3 of those regulations by inserting a reference to any tax year subsequent to the tax year commencing 6th April 1987. Regulation 3 as so amended refers to an employer's entitlement in respect of a payment of statutory maternity pay made in the tax year commencing 6th April 1987 or in any subsequent tax year.

The amount to which the employer is entitled remains an amount equal to 7 per cent. of the payment.

These regulations correspond to provision contained in regulations made by the Secretary of State for Social Services in relation to Great Britain and accordingly, by virtue of section 10(2) of, and paragraph 21 of Schedule 3 to, the Social Security Act 1980 (c. 30) are not subject to the requirement of section 10(1) of that Act for prior reference to the Social Security Advisory Committee.