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STATUTORY RULES OF NORTHERN IRELAND

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**1994 No. 176**

**The Maternity Allowance and Statutory Maternity  
Pay Regulations (Northern Ireland) 1994**

**Recovery of amounts paid by way of statutory maternity pay**

**5. –**

(1) Section 163 of the Contributions and Benefits Act (recovery of amounts paid by way of statutory maternity pay) is amended as follows.

(2) In subsection (1)–

(a) In paragraph (a), for the words from “the amount” onwards there is substituted–

“an amount equal to the sum of–

(i) the aggregate of such of those payments as qualify for small employers' relief, and

(ii) an amount equal to 92 per cent., of the aggregate of such of those payments as/do not so qualify.

by making one or more deductions from his contributions payments;”;

(b) in paragraph (b), for “any payments of statutory maternity pay which they have made” there is substituted “amounts which they are entitled to recover by virtue of paragraph (a) above”; and

(c) in paragraph (c), after “statutory maternity pay” there is inserted “qualifying for small employers' relief”.

(3) After subsection (1) there is inserted–

“(1A) For the purposes of this section, a payment of statutory maternity pay which a person is liable to make to a woman qualifies for small employers' relief if, in relation to that woman's maternity pay period, the person liable to make the payment is a small employer.

(1B) For the purposes of this section “small employer”, in relation to a woman's maternity pay period, shall have the meaning assigned to it by regulations, and, without prejudice to the generality of the foregoing, any such regulations–

(a) may define that expression by reference to the amount of a person's contributions payments for any prescribed period; and

(b) if they do so, may in that connection make provision for the amount of those payments for that prescribed period–

(i) to be determined without regard to any deductions that may be made from them under this section or under any other enactment or instrument, and

(ii) in prescribed circumstances, to be adjusted, estimated or otherwise attributed to him by reference to their amount in any other prescribed period.”.