

1994 No. 76

STATUTORY SICK PAY

**The Statutory Sick Pay (Small Employers' Relief)
(Amendment) Regulations (Northern Ireland) 1994**

Made 7th March 1994

Coming into operation 6th April 1994

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by section 154(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a) and section 131 of the Social Security Administration (Northern Ireland) Act 1992(b) 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 Sick Pay (Small Employers' Relief) (Amendment) Regulations (Northern Ireland) 1994 and shall come into operation on 6th April 1994.

(2) The Interpretation Act (Northern Ireland) 1954(c) shall apply to these regulations as it applies to a Measure of the Northern Ireland Assembly.

Amendment of the Statutory Sick Pay (Small Employers' Relief) Regulations

2.—(1) The Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991(d) shall be amended in accordance with paragraphs (2) and (3).

(2) In regulation 2(1) (employer's contributions payments) for "£16,000" there shall be substituted "£20,000".

(3) In regulation 3 (number of weeks) for "6" there shall be substituted "4".

Revocation

3. Regulation 2(2) of the Statutory Sick Pay (Small Employers' Relief) (Amendment) Regulations (Northern Ireland) 1992(e) is hereby revoked.

(a) 1992 c. 7

(b) 1992 c. 8

(c) 1954 c. 33 (N.I.)

(d) S.R. 1991 No. 137; amended by S.R. 1992 No. 139

(e) S.R. 1992 No. 139

Sealed with the Official Seal of the Department of Health and Social Services for Northern Ireland on 7th March 1994.

(L.S.)

W. G. Purdy

Assistant Secretary

EXPLANATORY NOTE

(This note is not part of the Regulations.)

These regulations further amend the Statutory Sick Pay (Small Employers' Relief) Regulations (Northern Ireland) 1991 ("the principal regulations") by:

- (1) amending the meaning of "small employer" so that an employer is a small employer when his contributions payments for the qualifying tax year (defined in the principal regulations) do not exceed £20,000 rather than £16,000 as previously (regulation 2(2)), and
- (2) reducing the number of weeks, from 6 to 4, whereby an employee needs to have been entitled to statutory sick pay in any one period of incapacity for work before the small employer qualifies for relief on payments of statutory sick pay to that employee (regulation 2(3)).

Regulation 3 contains a consequential revocation.