

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Statutory Maternity Pay (Compensation of Employers) Regulations 1987, regulation 3 of which (determination of amount) specifies the amount to which an employer is entitled under regulation 2 of those Regulations (right of employers to 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.