

1988 No. 430

TERMS AND CONDITIONS OF EMPLOYMENT

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

<i>Made</i> - - - -	<i>7th March 1988</i>
<i>Laid before Parliament</i>	<i>16th March 1988</i>
<i>Coming into force</i> -	<i>6th April 1988</i>

The Secretary of State for Social Services, in exercise of powers conferred on him by section 84(1) of, and paragraph 1(c) of Schedule 4 to, the Social Security Act 1986(a) and of all other powers enabling him in that behalf, by this instrument, which contains only Regulations made under the provisions of the Social Security Act 1986 specified above and which is made before the end of a period of 12 months from their commencement, makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) Amendment Regulations 1988 and shall come into force on 6th April 1988.

Amendment of Regulations

2. In regulation 3 (determination of amount an employer shall be entitled to) of the Statutory Maternity Pay (Compensation of Employers) Regulations 1987(b), there shall be inserted immediately after the words "commencing 6th April 1987," the words "or in any subsequent tax year,".

Signed by authority of the Secretary of State for Social Services.

7th March 1988

Michael Portillo
Parliamentary Under-Secretary of State,
Department of Health and Social Security

(a) 1986 c.50; section 84(1) is cited because of the meaning ascribed to the words "regulations" and "prescribed".
(b) S.I. 1987/91.

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.

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