
STATUTORY INSTRUMENTS

1995 No. 512

The Statutory Sick Pay Percentage Threshold Order 1995

Recovery from the Secretary of State

4.—(1) If the amount which an employer is or would otherwise be entitled to deduct under article 3 exceeds the amount of his contributions payments in respect of earnings paid in an income tax month, and the Secretary of State is satisfied that that is so, then provided that the employer has requested him in writing to do so, there shall be repaid to the employer by or on behalf of the Secretary of State such amount as the employer was unable to deduct.

(2) If an employer is not liable for any contributions payments in an income tax month but would otherwise be entitled to deduct an amount under article 3, and the Secretary of State is satisfied that that is so, then provided the employer has in writing requested him to do so, that amount shall be repaid to the employer by or on behalf of the Secretary of State.