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STATUTORY INSTRUMENTS

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**2005 No. 989**

**SOCIAL SECURITY  
TERMS AND CONDITIONS OF EMPLOYMENT**

**The Statutory Maternity Pay (General) and Statutory  
Sick Pay (General) (Amendment) Regulations 2005**

*Made - - - - 29th March 2005*

*Laid before Parliament 31st March 2005*

*Coming into force in accordance with regulation 1(2)*

The Secretary of State for Work and Pensions, in exercise of the powers conferred on him by sections 113(1)(b), 130(5), 132(4) and 189(1) and (5) of the Social Security Administration Act 1992<sup>(1)</sup> and of all other powers enabling him in that behalf, with the concurrence of the Commissioners of Inland Revenue, by this instrument, which contains only provisions consequential on the coming into force of section 9 of the National Insurance Contributions and Statutory Payments Act 2004<sup>(2)</sup> and which is made within 6 months of the coming into force of that section, makes the following Regulations:

**Citation and commencement**

1.—(1) These Regulations may be cited as the Statutory Maternity Pay (General) and Statutory Sick Pay (General) (Amendment) Regulations 2005.

(2) With the exception of regulations 2(3) and 3(3), which shall come into force immediately before the coming into force of section 9(4) of the National Insurance Contributions and Statutory Payments Act 2004, this instrument shall come into force on 6th April 2005.

**Amendment of the Statutory Maternity Pay (General) Regulations 1986**

2.—(1) The Statutory Maternity Pay (General) Regulations 1986<sup>(3)</sup> shall be amended as follows.

(2) After regulation 26 (records to be maintained by employers) insert—

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(1) 1992 c. 5; sections 130(5) and 132(4) were inserted by section 9(2) and (3) respectively of the National Insurance Contributions and Statutory Payments Act 2004 (c. 3).  
(2) 2004 c. 3.  
(3) S.I.1986/1960.

### **“Production of employer’s records**

**26A.**—(1) An authorised officer of the Commissioners of Inland Revenue may by notice require an employer to produce to him at the place of keeping such records as are in the employer’s possession or power and as (in the officer’s reasonable opinion) contain, or may contain, information relevant to satisfy him that statutory maternity pay has been paid and is being paid in accordance with these regulations to employees or former employees who are entitled to it.

(2) A notice referred to in paragraph (1) shall be in writing and the employer shall produce the records referred to in that paragraph within 30 days after the date of such a notice.

(3) The production of records in pursuance of this regulation shall be without prejudice to any lien which a third party may have in respect of those records.

(4) References in this regulation to “records” means—

- (a) any wage sheet or deductions working sheet; or
- (b) any other document which relates to the calculation or payment of statutory maternity pay to his employees or former employees,

whether kept in written form, electronically, or otherwise.

(5) In paragraph (1), “place of keeping” means such place in Great Britain that an employer and an authorised officer may agree upon, or, in the absence of such agreement—

- (a) any place in Great Britain where records referred to in paragraph (1) are normally kept; or
- (b) if there is no such place, the employer’s principal place of business in Great Britain.”.

(3) Regulation 32 (offences) is revoked.

### **Amendment of the Statutory Sick Pay (General) Regulations 1982**

**3.**—(1) The Statutory Sick Pay (General) Regulations 1982(4) shall be amended as follows.

(2) After regulation 13 (records to be maintained by employers) insert—

### **“Production of employer’s records**

**13A.**—(1) An authorised officer of the Commissioners of Inland Revenue may by notice require an employer to produce to him at the place of keeping such records as are in the employer’s possession or power and as (in the officer’s reasonable opinion) contain, or may contain, information relevant to satisfy him that statutory sick pay has been paid and is being paid in accordance with these regulations to employees or former employees who are entitled to it.

(2) A notice referred to in paragraph (1) shall be in writing and the employer shall produce the records referred to in that paragraph within 30 days after the date of such a notice.

(3) The production of records in pursuance of this regulation shall be without prejudice to any lien which a third party may have in respect of those records.

(4) References in this regulation to “records” means—

- (a) any wage sheet or deductions working sheet; or
- (b) any other document which relates to the calculation or payment of statutory sick pay to his employees or former employees,

whether kept in written form, electronically, or otherwise.

(5) In paragraph (1), “place of keeping” means such place in Great Britain that an employer and an authorised officer may agree upon, or, in the absence of such agreement—

(a) any place in Great Britain where records referred to in paragraph (1) are normally kept; or

(b) if there is no such place, the employer’s principal place of business in Great Britain.”.

(3) Regulation 22 (offences) is revoked.

24th March 2005

*P. Hollis*  
Parliamentary Under-Secretary of State,  
Department for Work and Pensions

The Commissioners of Inland Revenue concur.

29th March 2005

*Ann Chant*  
*David Varney*  
Two of the Commissioners of Inland Revenue

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

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

These Regulations amend the Statutory Maternity Pay (General) Regulations 1986 ([S.I.1986/1960](#)) (the “1986 Regulations”) and the Statutory Sick Pay (General) Regulations 1982 ([S.I.1982/894](#)) (the “1982 Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the 1986 Regulations as follows—

A new regulation 26A is inserted, requiring employers to produce records relating to statutory maternity pay to an authorised officer of the Inland Revenue within 30 days of a notice being issued to that effect. The remainder of the new regulation specifies the types of documents that must be produced, where production must take place and that production does not affect any lien over the records.

Regulation 32 is revoked following the amendment of section 113 of the Social Security Administration Act 1992 ([c. 5](#)) (breach of regulations) and the insertion of sections 113A (statutory sick pay and statutory maternity pay: breach of regulations) and 113B (statutory sick pay and statutory maternity pay: fraud and negligence) into that Act by the National Insurance Contributions and Statutory Payments Act 2004 ([c. 3](#)).

Regulation 3 makes similar amendments to corresponding provisions in the 1982 Regulations.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business.