
STATUTORY INSTRUMENTS

2020 No. 1030

SOCIAL SECURITY

**The Statutory Sick Pay (Coronavirus) (Funding of Employers’
Liabilities) (Amendment) Regulations and the Statutory
Sick Pay (Coronavirus) (Funding of Employers’ Liabilities)
(Northern Ireland) (Amendment) Regulations 2020**

Made - - - - *at 9.00 a.m. on 24th
September 2020*
Laid before Parliament *at 11.30 a.m. on 24th
September 2020*
Coming into force in accordance with regulation 1

The Commissioners for Her Majesty’s Revenue and Customs, with the concurrence of the Secretary of State, make the following Regulations in exercise of the powers conferred by sections 159B and 175(3) and (5A) of the Social Security Contributions and Benefits Act 1992(1) and sections 155B and 171(3), (5A) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2).

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- (1) [1992 c. 4](#). By virtue of section 39(1) of the Coronavirus Act [2020 \(c. 7\)](#), the Social Security Contributions and Benefits Act 1992 (“the 1992 Act”) has effect as if a new section 159B were inserted after section 159A. Section 159B(7) allows these Regulations to have retrospective effect in relation to a day of incapacity for work that falls on or after 13th March 2020. By virtue of section 41(2) of the Coronavirus Act 2020, the 1992 Act has effect as if a new section 175(5A) were inserted after section 175(5).
- (2) [1992 c. 7](#). By virtue of section 42(1) of the Coronavirus Act [2020 \(c. 7\)](#), the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (“the NI 1992 Act”) has effect as if a new section 155B were inserted after section 155A. Section 155B(7) allows these Regulations to have retrospective effect in relation to a day of incapacity for work that falls on or after 13th March 2020. By virtue of section 44(b) of the Coronavirus Act 2020, the NI 1992 Act has effect as if a new section 171(5A) were inserted after section 171(5). Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order [1999/671](#).