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STATUTORY INSTRUMENTS

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**2020 No. 512**

**SOCIAL SECURITY**

**The Statutory Sick Pay (Coronavirus) (Funding  
of Employers' Liabilities) Regulations 2020**

<i>Made</i>	- - - -	<i>14th May 2020</i>
<i>Laid before Parliament</i>		<i>15th May 2020</i>
<i>Coming into force</i>	- -	<i>26th May 2020</i>

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), (4) and (5A) of the Social Security Contributions and Benefits Act 1992 <sup>M1</sup>.

**Marginal Citations**

**M1** 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. Section 175(4) was amended by paragraph 29(4) of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c. 2\)](#). 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).

**Changes to legislation:**

There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2020, Introductory Text.