
STATUTORY INSTRUMENTS

2020 No. 513

SOCIAL SECURITY

**The Statutory Sick Pay (Coronavirus) (Funding of
Employers' Liabilities) (Northern Ireland) 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 155B and 171(3), (4), (5A) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992⁽¹⁾.

(1) 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 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 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.