
STATUTORY INSTRUMENTS

2020 No. 513

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

PART 4

Payments, corrections and overpayments

Correcting a claim when the amount has been mistakenly overstated

9.—(1) Where an employer—

(a) becomes aware that the employer mistakenly overstated the amount in a claim (the “original claim”); and

(b) has received payment from HMRC in respect of the original claim,

the employer must correct the error in accordance with this regulation.

(2) In the next claim that the employer makes under regulation 6 (the “next claim”), the employer must specify the amount by which the original claim was overstated.

(3) The amount by which the original claim was overstated must be repaid to HMRC by the employer by way of set-off against the amount stated in the next claim, up to a maximum of the amount stated in the next claim.

(4) Where the amount by which the original claim was overstated exceeds the maximum amount required to be set off in accordance with paragraph (3), the employer must repay the excess to HMRC within the period of 30 days beginning on the day on which the next claim is made.

(5) Where an employer does not make another claim under regulation 6 within the period of 60 days beginning with the day on which the original claim was made, the employer must notify HMRC of the overstatement in accordance with paragraphs (6) to (8) (an “adjustment notice”).

(6) An adjustment notice must contain the following—

(a) the employer PAYE reference number for the PAYE scheme to which the original claim related;

(b) the amount by which the original claim was overstated; and

(c) the beginning and end dates of the period of time to which the original claim related.

(7) The adjustment notice must contain a declaration by the employer that the matters stated in the adjustment notice are true and accurate.

(8) An employer must submit the adjustment notice in the same manner as the original claim was submitted.

(9) The employer must repay to HMRC the amount stated in the adjustment notice within the period of 30 days beginning on the day on which the adjustment notice is submitted.

Status: Point in time view as at 26/05/2020. This version of this provision has been superseded.

Changes to legislation: *There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) (Northern Ireland) Regulations 2020, Section 9. (See end of Document for details)*

Commencement Information

II Reg. 9 in force at 26.5.2020, see reg. 1

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