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*Status: Point in time view as at 14/01/2022.*

*Changes to legislation: There are currently no known outstanding effects for the The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022, Section 13. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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### 2022 No. 5

## The Statutory Sick Pay (Coronavirus) (Funding of Employers' Liabilities) Regulations 2022

### PART 5

#### Records and information requests

##### Provision of information and records

**13.**—(1) HMRC may by notice require an employer who has made a claim for a reimbursement amount—

- (a) to provide to HMRC in the manner specified in the notice, or
- (b) to make available for inspection at a place within the United Kingdom by an officer of Revenue and Customs,

within the period specified in the notice, all documents, records and other information in the employer's possession or under the employer's control as HMRC may reasonably require, to ascertain whether the employer was entitled to receive a reimbursement amount under these Regulations, including whether it was unlawful State aid.

(2) Where records are maintained by computer, an employer required to make them available for inspection must provide the officer of Revenue and Customs making the inspection with all the facilities necessary for obtaining information from them.

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##### Commencement Information

**II** Reg. 13 in force at 14.1.2022, see [reg. 1](#)

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