

## **Draft regulations**

Please note the draft regulations published here are very much a first draft. Although the intention behind the regulations will be clear it should be noted that further drafting changes may be needed.

[Draft regulations under Clause 1](#)

[Draft regulations under Clauses 3 & 4](#)

[Draft regulations under Clause 6](#)

Draft regulations under Clauses 9 & 10

[Statutory Sick Pay \(General\) \(Amendment\) Regulations 2003](#)

[Statutory Maternity Pay \(General\) \(Amendment\) Regulations 2003](#)

[The Statutory Sick Pay \(General\) \(Amendment\) Regulations \(Northern Ireland\) 2003](#)

[The Statutory Maternity Pay \(General\) \(Amendment\) Regulations \(Northern Ireland\) 2003](#)

**2004 No.**

**SOCIAL SECURITY**

**The Social Security (Contributions) (Amendment No. )  
Regulations 2004**

<i>Made</i> - - - -	2004
<i>Laid before Parliament</i>	2004
<i>Coming into force</i> - -	2004

The Inland Revenue, in exercise of the powers conferred upon them by paragraph 3(3B) (5) and (6) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(1) and paragraph 3(3B), (5) and (6) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2) make the following regulations:

**Citation and commencement**

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. ) Regulations 2004 and shall come into force on 2004.

**Amendment of Schedule 4 to the Social Security (Contributions) Regulations 2001**

2.—(1) Paragraph 7 of Schedule 4 to the Social Security (Contributions) Regulations 2001(recovery of Class 1 contributions: calculation of amount of deduction) (3) shall be amended as follows.

(2) For sub-paragraph (9) substitute—

“(9) Sub-paragraph (11) applies where—

- (a) an employee receives non-monetary earnings which are chargeable to income tax under Part 7 of Income Tax (Earnings and Pensions) Act 2003 (“relevant securities-based earnings”), or
- (b) during the post-cessation period a former employee receives relevant securities-based earnings in connection with the former employment.

Here “the post-cessation period” means the period beginning with the day on which the employment ceased and ending with the last day of the following tax year.”.

(3) Omit sub-paragraph (10).

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(1) 1992 c. 4. Paragraph 3 has been amended. Relevant amendments are those made by section 55 of, and paragraph 77(5) of Schedule 7 to, the Social Security Act 1998, paragraph 33 of Schedule 2 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999, paragraph 13(3) of Schedule 6 to the National Insurance Contributions Act 2002 and section 1(3) of the National Insurance Contributions and Statutory Payments Act 2004 (c. )

(2) 1992 c. 7. Paragraph 3 has been amended. Relevant amendments are those made by----

(3) S.I. 2001/1004.

(4) For sub-paragraphs (11) and (12) substitute—

“(11) Where this sub-paragraph applies, the employer or former employer may—

- (a) retain such of the relevant securities as is necessary to discharge the liability for primary Class 1 contributions in respect of the relevant securities-based earnings; and
- (b) sell those securities.

An employer or former employer who has retained relevant securities in accordance with this paragraph shall account to the employee or former employee in respect of so much of the proceeds of sale as is not required to discharge the liability mentioned in paragraph (a).

In this paragraph “relevant securities” means employment-related securities within the meaning of Part 7 of ITEPA 2003 and securities obtained by the exercise of an employment related securities option.

This sub-paragraph is subject to the following qualification.

(12) The employer or former employer shall not retain or sell relevant securities without the prior written consent of the employee or former employee.”.

Commissioners of Inland Revenue

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend paragraph 7 of Schedule 4 to the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004).

Regulation 1 provides for the citation and commencement of this instrument.

Regulation 2 amends paragraph 7 by substituting new sub-paragraphs (9), (11) and (12) of that paragraph and omitting sub-paragraph (10).

The substitutions reflect the extension of the recovery mechanism provided for in paragraph 3 of Schedule 1 to the Social Security Contributions and Benefits Act 1992 and the Social Security Contributions and Benefits (Northern Ireland) Act 1992 by sections 1 and 2 of the National Insurance and Statutory Payments Act 2004 (c. ???). They enable an employer or former employer, with the prior written consent of the employee or former employee, to retain and sell employment-related securities, or securities derived from the exercise of an employment-related securities option, in order to discharge the liability for primary Class 1 contributions on employment-related securities.

Sub-paragraph (10) has become unnecessary as a consequence of earlier changes to the structure of taxation of securities-based earnings made by Schedule 22 to the Finance Act 2003 (c. 14).

These Regulations do not impose new costs on business.

## Draft regulations under Clauses 3 & 4

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### DRAFT STATUTORY INSTRUMENTS

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2004 No....

## SOCIAL SECURITY

### The Social Security (Contributions) (Amendment No. ..) Regulations 2004

<i>Made</i> - - - -	2004
<i>Laid before Parliament</i>	2004
<i>Coming into force</i> - -	2004

The Treasury, with the concurrence of the Secretary of State [insofar as required], in exercise of the powers conferred upon them by sections 3(2) and (3) and 175(3) of the Social Security Contributions and Benefits Act 1992(4), and with the concurrence of the Department for Social Development [insofar as required], in exercise of the powers conferred upon them by sections 3(2) and (3) and 171(3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(5), and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by paragraphs 3B(11), 6[need to insert commentary in fn] and 8(1)(a) and (q) of Schedule 1 to, each of those Acts(6) make the following Regulations:

#### Citation and commencement [effect ?]

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Amendment No.) Regulations 2004.

(2) These Regulations shall come into force on [.....].

#### Interpretation

2. In these Regulations—

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- (4) 1992 c. 4 (“the Benefits Act”). Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) (“the Transfer Act”).
- (5) 1992 c.7 (“the 1992 Northern Ireland Act”). Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) (“the Transfer Order”). The functions of the Department of Health and Social Services for Northern Ireland under the 1992 Northern Ireland Act were transferred to the Department for Social Development by Article 8(b) of, and Part II of Schedule 6 to, The Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).
- (6) Paragraph 3B of Schedule 1 to the Benefits Act was inserted by section 77(2) of the Child Support, Pensions and Social Security Act 2000 (c. 19). [f.n. on para 6] The only relevant amendment to paragraph 8 of Schedule 1 is that in paragraph 39 of Schedule 3 to the Transfer Act.

“the principal Regulations” means the Social Security (Contributions) Regulations 2001(7); and

“relevant employment income” has the meaning given in paragraph 3B(1A) of Schedule 1 to the Social Security Contributions and Benefits Act 1992(8).

### **Amendment of the principal Regulations**

3. The principal Regulations are amended as follows.

4.—(1) In regulation 69 and the heading preceding it (Transfer of liability from secondary contributor to employed earner) for “share option gains” substitute “relevant employment income”.

5. In paragraph 3 of Part 10 of Schedule 3 (payments discharging liability for secondary Class 1 contributions following election under paragraph 3B of Schedule 1 to the Contributions and Benefits Act) for “share option gains” substitute “relevant employment income”.

6.—(1) Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Employments) Regulations 1993)(9) [check fn] is amended as follows.

(2) In paragraph 6(3) for “share option gains” substitute “relevant employment income”.

(3) In paragraph 8(1) and the heading preceding it, for “share option gains” substitute “relevant employment income”.

(4) For paragraph 8(1)(c)(i) substitute “in sub-paragraph (2) in respect of the company in respect of which the relevant employment income to which the election relates, is derived from;”.

(5) In paragraph 21(1)(a) for “a gain” to the end substitute “relevant employment income; and”

(6) In paragraph 23(1)(a) for “a gain” to the end substitute “relevant employment income; and”.

7.—(1) Schedule 5 (Elections about share option gains) is amended as follows.

(2) In the heading, for “Elections about share option gains” substitute “Elections about relevant employment income”.

(3) In paragraph 1(1)(a) for “share options” to the end substitute “relevant employment income to which it relates, or of the period within which the relevant employment income is intended to be paid;”

(4) For paragraph 1(1)(b) substitute “a statement that the election relates to any relevant employment income on which the employed earner is liable to pay secondary Class 1 contributions;”.

Date Two of the Lords Commissioners of Her Majesty’s Treasury

The Secretary of State concurs.  
Signed on behalf of the Secretary of State.

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(7) S.I. 2001/1004: amended by S.I. 2003/2085; there are other amending instruments but none are relevant. [do I need to say “Regulation 156(3) provides a rule of construction in relation to Northern Ireland for references in the principal Regulations to enactments applying only to Great Britain.”]

(8) Paragraph 3B(1A) of Schedule 1 to the Benefits Act was inserted by section 3(3)(b) of the National Insurance Contributions and Statutory Payments Act 2004 (c.--).

(9) In paragraph 23 of Schedule 4, the heading and sub-paragraph (2) was substituted by S.I. 2003/2085.

The Department for Social Development concurs. Sealed with the Official Seal of the Department for Social Development

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004: "the principal Regulations") to reflect the measures on National Insurance contributions on securities-based remuneration in the National Insurance Contributions and Statutory Payments Act 2004 (c. -- : "the Act").

Regulation 1 provides for the citation, commencement [and effect] of the Regulations.

Regulation 2 introduces the changes made to the principal Regulations.

Regulation 3 amends regulation 69 of the principal regulations so that a joint election to transfer the liability to pay contributions from the secondary contributor to an employed earner can be made in respect of relevant employment income.

Regulation 4 amends paragraph 3 of Part 10 of Schedule 3 to the principal Regulations so that a payment discharging liability for secondary Class 1 contributions which has been transferred from the secondary contributor to the employed earner in respect of relevant employment income shall be disregarded in the calculation of earnings.

Regulation 5 amends Schedule 4 to the principal Regulations so that where there has been an election to transfer the liability to pay contributions on relevant employment income from the secondary contributor to an employed earner, an employer may deduct earnings-related contributions if the election provides for the collection of the amount in respect of which liability is transferred, an employer shall make an additional return at the end of the year in respect of each employed earner, the secondary contributor shall keep certain records and the employed earner shall be liable to pay interest on the late payment of contributions.

Regulation 6 amends Schedule 5 to the principal Regulations so that elections to transfer the liability to pay contributions on relevant employment income from the secondary contributor to an employed earner, shall contain details of the relevant employment income to which the election relates and a statement that the election relates to relevant employment income on which the employed earner is liable to pay secondary Class 1 contributions.

These Regulations do not in themselves impose any new costs on business.

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DRAFT STATUTORY INSTRUMENTS

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**2004 No.**

**SOCIAL SECURITY, NORTHERN IRELAND**

**The Distraint by Authorised Officers (Fees, Costs and Charges) (Northern Ireland) Regulations 2004**

<i>Made</i> - - - -	2004
<i>Laid before Parliament</i>	2004
<i>Coming into force</i> - -	2004

The Inland Revenue, in exercise of the powers conferred upon them by section 115A(8) of the Social Security Administration (Northern Ireland) Act 1992<sup>(10)</sup>, make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Distraint by Authorised Officers (Fees, Costs and Charges) Regulations 2004 and shall come into force on .

(2) In these Regulations—

“authorised officer” means an officer of the Inland Revenue authorised by for the purposes of section 115A of the Social Security Administration (Northern Ireland) Act 1992;

“close possession” means physical possession by the distrainor or a person acting on his behalf of the goods and chattels distrained;

“total sum certified” means the total amount of any contributions, or interest or penalty in respect of contributions, which an authorised officer certifies a person is liable to pay to the Inland Revenue in accordance with section 112(1) of the Social Security Administration Northern Ireland) Act 1992<sup>(11)</sup>

“walking possession” means possession in accordance with an agreement between the distrainor and the distrainee whereby, in consideration of the distrainor not remaining in close possession, the distrainee undertakes not to dispose of the goods distrained or any part of them, or permit their removal by any person not authorised by the distrainor to remove them.

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<sup>(10)</sup> 1992 c. 7.

<sup>(11)</sup> Relevant amendments to section 112 were made by Article 58(1) of the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506 (N.I. 10)) and paragraph 7(2) of Schedule 4 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

## Ascertainment of fees, costs and charges

2. The fees chargeable on or in connection with the levying of distress and the costs and charges recoverable where distress has been levied shall be those specified in the Schedule to these Regulations, but subject to any provision of that Schedule.

## Deduction of fees, costs and charges by an authorised officer

3. The fees, costs and charges specified in the Schedule to these Regulations shall be deducted by the authorised officer from the sums received on or in connection with the levying of distress or where distress has been levied.

## Disputes as to fees, costs and charges

4.—(1) In the case of dispute as to any fees chargeable, or costs and charges recoverable under the Schedule to these Regulations, the amount of those fees, costs and charges shall be taxed.

(2) Such a taxation shall be carried out by the Master (Taxing Office), and he may give such directions as to the costs of the taxation as he thinks fit.

Commissioners of Inland Revenue

## SCHEDULE

Regulation 3

<i>Action taken</i>	<i>Fees, Costs and Charges</i>
<b><i>On or in connection with the levying of distress</i></b>	<b><i>Fees</i></b>
For making a visit to premises with a view to levying distress (whether the levy is made or not).	A sum not exceeding £12.50.
Levying distress where the total sum certified is £100 or less.	£12.50.
Levying distress where the total sum certified is more than £100.	12½% on the first £100 of the amount to be recovered; 4% on the next £400; 2½% on the next £1,500; 1% on the next £8,000; and ¼% on any additional sum.
<i>Where distress has been levied</i>	<b><i>Costs and Charges</i></b>
<b>1. Taking possession</b>	
Where close possession is taken.	£4.50 for the day of levy only
Where walking possession is taken.	45p per day, payable for the day the distress is levied and up to 14 days thereafter.
<b>2. Removal and storage of goods</b>	The reasonable costs and charges of removal and storage.
<b>3. Appraisement</b>	The reasonable fees, charges and expenses of the person appraising.
<b>4. Sale</b>	
Where the sale is held on the auctioneer's premises, for the auctioneer's commission (to include all out-of pocket expenses, other than	15% on the sum realised plus the reasonable costs of advertising, removal and storage.

charges for advertising, removal and storage).

Where the sale is held on the debtor's premises, for the auctioneer's commission (not to include out-of-pocket expenses or charges for advertising). 7½% on the sum realised plus out-of-pocket expenses reasonably incurred and the reasonable costs of advertising.

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1. In any case where close possession is taken, an individual left in possession must provide his own board.

2. For the purpose of calculating any percentage fees, costs and charges, a fraction of £1 is to be reckoned as £1, but any fraction of a penny in the total amount so calculated shall be disregarded.

3. In addition to any amount authorised by this Schedule in respect of the supply of goods on which value added tax is chargeable there may be added a sum equivalent to the value added tax at the appropriate rates on that amount.

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations make provision for fees, costs and charges where an authorised officer of the Inland Revenue distrains upon the goods and chattels of a person who is in default in respect of contributions payable under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).

Regulation 1 provides for the citation and commencement of these Regulations and defines certain terms used in them.

Regulation 2 provides that the fees, costs and charges arising on or in connection with the levying of distress shall be determined in accordance with the Schedule to the Regulations.

Regulation 3 provides for the deduction by the authorised officer of the fees, costs and charges authorised by this instrument from sums received on or in connection with the levying of distress.

Regulation 4 provides for the Master (Taxing Office) to tax fees, costs and charges which are disputed.

**2003 No.**

**SOCIAL SECURITY**

**TERMS AND CONDITIONS OF EMPLOYMENT**

**Statutory Sick Pay (General) (Amendment) Regulations  
2003**

<i>Made</i> - - - -	2003
<i>Laid before Parliament</i>	2003
<i>Coming into force</i> - -	2003

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 113, 130 (4) and (5) of the Social Security Administration Act 1992 (12) with the concurrence of the Commissioners of Inland Revenue hereby make the following Regulations:

**Citation, coming into operation and interpretation**

1. —(1) These Regulations may be cited as the Statutory Sick Pay (General) (Amendment) Regulations 2003.

(2) In these Regulations—

- (a) “the principal Regulations” means the Statutory Sick Pay (General) Regulations 1982(13).
- (b) “the Board” means the Commissioners of Inland Revenue

**Amendment of the principal Regulations**

2. The principal Regulations shall be amended as follows.

3.—(1) In regulation 14 (provision of information in connection with determination of questions)—

- (a) for “the Secretary of State” where it occurs for the first time substitute “an authorised officer of the Board”.
- (b) for “the Secretary of State” where it occurs for the second time substitute “that officer”<sup>14</sup>;and

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(12) Social Security Administration Act 1992 (c.5) as amended by section 11 of the National Insurance Contributions and Statutory Payments Act 2004 (c. )

(13) S.I 1982. No. 894.

14 The functions of the Secretary of State were transferred to the Commissioners of Inland Revenue by Schedule 2 to the Transfer of Functions Act 1999 (c 2.)

(c) for “10 days” substitute “30 days”.

(2) After regulation 15 insert—

#### **“Inspection of employer’s records**

**15A.**—(1) Every employer, whenever called upon to do so by any authorised officer of the Board, shall produce the documents and records specified in paragraph (2) to that officer for inspection, at such time as that officer may reasonably require, at the prescribed place.

(2) The documents and records specified in this paragraph are—

- (a) all wages sheets, deductions working sheets, records kept in accordance with regulation 13 and other documents and records whatsoever relating to the calculation or payment of statutory sick pay to his employees in respect of the years specified by such officer; or
- (b) such of those wages sheets, deductions working sheets, or other documents and records as may be specified by the authorised officer.

(3) The prescribed place mentioned in paragraph (1) is—

- (a) such place in Great Britain as the employer and the authorised officer may agree upon;
- (b) in default of such agreement, the place in Great Britain at which the documents or records referred to in paragraph (2)(a) are normally kept; or
- (c) in default of such agreement and if there is no such place as is referred to in sub-paragraph (b) above, the employer’s principal place of business in Great Britain.

(4) The authorised officer may—

- (a) take copies of, or make extracts from, any document or record produced to him for inspection in accordance with paragraph (1);
- (b) remove any document or record so produced if it appears to him to be necessary to do so, at a reasonable time and for a reasonable period.

(5) If any document or record is removed in accordance with paragraph (4)(b), the authorised officer shall provide—

- (a) a receipt for the document or record so removed ; and
- (b) a copy of the document or record, free of charge, within seven days, to the person by whom it was produced or caused to be produced where the document or record is reasonably required for the proper conduct of a business.

(6) Where a lien is claimed on a document produced in accordance with paragraph (1), the removal of the document under paragraph (4)(b) shall not be regarded as breaking the lien.

(7) Where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.”.

#### **Revocation of regulation 22**

4. Regulation 2215 is revoked.

Address

*Name*  
Parliamentary Under Secretary of State,

Date

Department

The Commissioners of Inland Revenue concur.

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations).*

These Regulations amend the Statutory Sick Pay (General) Regulations 1982 (SI. 1982/894. ("the principal Regulations").

Regulation 1 provides for citation, coming into operation and interpretation. "the Board" is defined as "the Commissioners of Inland Revenue

Regulation 2 introduces the amendments.

Regulation 3 amends the principal Regulations as follows.

In regulation 14, the requirement to provide information to the Secretary of State in relation to the determination of any question arising in connection with a claim to statutory sick pay, within 10 days, is changed to a requirement to give that information within 30 days. The reference to "the Secretary of State" is altered to "an authorised officer of the Board" to bring it into line with other similar legislation.

A new regulation 15A is inserted, empowering an authorised officer of the Board to require employers to make records relating to statutory maternity pay available for inspection. This mirrors a corresponding provision in the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002.

Regulation 4 revokes regulation 22 of the 1982 Regulations (provision for the imposition of criminal offences): there is a new provision for the imposition of penalties contained in the National Insurance and Statutory Payments Act 2003.

A regulatory impact assessment has not been prepared in respect of these Regulations because they do not impose any new costs on business.

**2003 No.**

**SOCIAL SECURITY**

**TERMS AND CONDITIONS OF EMPLOYMENT**

**Statutory Maternity Pay (General) (Amendment)  
Regulations 2003**

<i>Made</i> - - - -	2003
<i>Laid before Parliament</i>	2003
<i>Coming into force</i> - -	2003

The Secretary of State for Work and Pensions, in exercise of the powers conferred upon him by sections 113 (1)(b), 132(3) and (4) of the Social Security Administration Act 1992 with the concurrence of the Commissioners of Inland Revenue **(16)** hereby makes the following Regulations:

**Citation, coming into operation and interpretation**

**1.**—(1) These Regulations may be cited as the Statutory Maternity Pay (General) (Amendment) Regulations 2003.

(2) In these Regulations—

- (a) “the principal Regulations” means the Statutory Maternity Pay (General) Regulations 1986<sup>(17)</sup>.
- (b) “the Board” means the Commissioners of Inland Revenue

**Amendment of the principal Regulations**

**2.** The principal Regulations shall be amended as follows.

**3.**—(1) Amend Part 5 (administration) as follows—

(2) In regulation 25 (provision of information in connection with determination of questions)—

- (a) for “the Secretary of State” where it occurs for the first time substitute “an authorised officer of the Board”
- (b) for “the Secretary of State” where it occurs for the second time substitute “that officer”<sup>18</sup>;and

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**(16)** Social Security Administration Act 1992 (c.5) as amended by section 11 of the National Insurance Contributions and Statutory Payments Act 2004 (c. )

**(17)** S.I 1986/1960.

(c) for “10 days” substitute “30 days”.

(3) After regulation 26 insert—

#### **“Inspection of employer’s records**

**26A.**—(1) Every employer, whenever called upon to do so by any authorised officer of the Board, shall produce the documents and records specified in paragraph (2) to that officer for inspection, at such time as that officer may reasonably require, at the prescribed place.

(2) The documents and records specified in this paragraph are—

- (a) all wages sheets, deductions working sheets, records kept in accordance with regulation 26 and other documents and records whatsoever relating to the calculation or payment of statutory sick pay to his employees in respect of the years specified by such officer; or
- (b) such of those wages sheets, deductions working sheets, or other documents and records as may be specified by the authorised officer.

(3) The prescribed place mentioned in paragraph (1) is—

- (a) such place in Great Britain as the employer and the authorised officer may agree upon;
- (b) in default of such agreement, the place in Great Britain at which the documents or records referred to in paragraph (2)(a) are normally kept; or
- (c) in default of such agreement and if there is no such place as is referred to in sub-paragraph (b) above, the employer’s principal place of business in Great Britain.

(4) The authorised officer may—

- (a) take copies of, or make extracts from, any document or record produced to him for inspection in accordance with paragraph (1);
- (b) remove any document or record so produced if it appears to him to be necessary to do so, at a reasonable time and for a reasonable period.

(5) If any document or record is removed in accordance with paragraph (4)(b), the authorised officer shall provide—

- (a) a receipt for the document or record so removed ; and
- (b) a copy of the document or record, free of charge, within seven days, to the person by whom it was produced or caused to be produced where the document or record is reasonably required for the proper conduct of a business.

(6) Where a lien is claimed on a document produced in accordance with paragraph (1), the removal of the document under paragraph (4)(b) shall not be regarded as breaking the lien.

(7) Where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.”.

#### **Revocation of regulation 32**

**4.** Regulation 3219 is revoked.

*Name*

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**18** The functions of the Secretary of State were transferred to the Commissioners of Inland Revenue by Schedule 2 to the Transfer of Functions Act 1999 (c 2.)

**19** Regulation 32 was substituted by S.I.2001/206

Address  
Date

Parliamentary Under Secretary of State,  
Department

The Commissioners of Inland Revenue concur.

Two of the Commissioners of Inland Revenue

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Statutory Maternity Pay (General) Regulations 1986 (SI. 1986/1960.: (“the principal Regulations”).

Regulation 1 provides for citation, coming into operation and interpretation. “the Board” is defined as “the Commissioners of Inland Revenue

Regulation 2 introduces the amendments.

Regulation 3 amends Part 5 of the principal Regulations as follows.

In regulation 25, the requirement to provide information to the Secretary of State, in relation to the determination of any question arising in connection with a claim to statutory sick pay, within 10 days, is changed to a requirement to give that information within 30 days. The reference to “the Secretary of State” is altered to “an authorised officer of the Board” to bring it into line with other similar legislation.

A new regulation 26A is inserted, empowering an authorised officer of the Board to require employers to make records relating to statutory maternity pay available for inspection. This mirrors a corresponding provision in the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002 (SI 2002/2820).

Regulation 4 revokes regulation 32 of the 1986 Regulations (provision about criminal offences): there is a new provision for the imposition of penalties contained in the National Insurance and Statutory Payments Act 2004 (c. ).

A regulatory impact assessment has not been prepared in respect of these Regulations because they do not impose any new costs on business.

**Draft regulations under Clauses 9 & 10**

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DRAFT STATUTORY RULES OF NORTHERN  
IRELAND

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**2003 No.**

**SOCIAL SECURITY, NORTHERN IRELAND**  
**CONDITIONS OF EMPLOYMENT, NORTHERN**  
**IRELAND**

**The Statutory Sick Pay (General) (Amendment)**  
**Regulations (Northern Ireland) 2003**

*Made* - - - - 2003

*Coming into operation* 2003

The Department for Social Development, in exercise of the powers conferred upon them by sections 107(1) and 122 (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(20) with the concurrence of the Commissioners of Inland Revenue hereby make the following Regulations:

**Citation, coming into operation and interpretation**

1.—(1) These Regulations may be cited as the Statutory Sick Pay (General) (Amendment) Regulations (Northern Ireland) 2003 and shall come into operation on.

(2) In these Regulations—

- (a) “the principal Regulations” means the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982(21).
- (b) “the Board” means the Commissioners of Inland Revenue.

**Amendment of the principal Regulations**

2.—(1) The principal Regulations shall be amended as follows.

3.—(1) After regulation 13 insert—

**“Inspection of employer’s records**

**13A.—**(1) Every employer, whenever called upon to do so by any authorised officer of the Board, shall produce the documents and records specified in

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(20) Social Security Administration (Northern Ireland) Act 1992(c. 8) as amended by section 12 (3) of the National Insurance Contributions and Statutory Payments Act 2004 (c. ). The expression “the Department” was substituted by paragraph 17 of Schedule 7 Employment Act 2002 (c.22)

(21) S.R 1982 No. 263.

paragraph (2) to that officer for inspection, at such time as that officer may reasonably require, at the prescribed place.

(2) The documents and records specified in this paragraph are—

- (a) all wages sheets, deductions working sheets, records kept in accordance with regulation 13 and other documents and records whatsoever relating to the calculation or payment of statutory sick pay to his employees in respect of the years specified by such officer; or
- (b) such of those wages sheets, deductions working sheets, or other documents and records as may be specified by the authorised officer.

(3) The prescribed place mentioned in paragraph (1) is—

- (a) such place in Northern Ireland as the employer and the authorised officer may agree upon;
- (b) in default of such agreement, the place in Great Britain at which the documents or records referred to in paragraph (2)(a) are normally kept; or
- (c) in default of such agreement and if there is no such place as is referred to in sub-paragraph (b) above, the employer's principal place of business in Great Britain.

(4) The authorised officer may—

- (a) take copies of, or make extracts from, any document or record produced to him for inspection in accordance with paragraph (1);
- (b) remove any document or record so produced if it appears to him to be necessary to do so, at a reasonable time and for a reasonable period.

(5) If any document or record is removed in accordance with paragraph (4)(b), the authorised officer shall provide—

- (a) a receipt for the document or record so removed ; and
- (b) a copy of the document or record, free of charge, within seven days, to the person by whom it was produced or caused to be produced where the document or record is reasonably required for the proper conduct of a business.

(6) Where a lien is claimed on a document produced in accordance with paragraph (1), the removal of the document under paragraph (4)(b) shall not be regarded as breaking the lien.

(7) Where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.”.

(2) In regulation 14 (provision of information in connection with determination of questions)—

- (a) for “the Department” where it occurs for the first time substitute “an authorised officer of the Board”
- (b) for “the Department” where it occurs for the second time substitute “that officer”<sup>22</sup>;and
- (c) for “10 days” substitute “30 days”

## **Revocation of regulation 22**

**4.** Regulation 22<sup>23</sup> is revoked.

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<sup>22</sup> The functions of the Department were transferred to the Commissioners of Inland Revenue by Art. 3(2) of, and Sch 2 to, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1991 (S.I. 1999/671)

<sup>23</sup> Regulation 22 was substituted by S.I. 2001/206

Sealed with the Official Seal of the Department for Social Development on December 2003.



*Name*  
Senior Officer of the Department

The Commissioners of Inland Revenue concur

*Name*  
Date Two of the Commissioners of Inland Revenue

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Statutory Sick Pay (General) Regulations (Northern Ireland) 1982 (S.R. 1982 No. 263: "the principal Regulations").

Regulation 1 provides for citation, coming into operation and interpretation. "the Board" is defined as the Commissioners of Inland Revenue.

Regulation 2 introduces the amendments.

Regulation 3 amends the principal Regulations as follows.

A new regulation 13A is inserted, empowering an authorised officer of the Board to require employers to make records relating to statutory maternity pay available for inspection. This mirrors a corresponding provision in the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002 (S.I. 2002/2820).

In regulation 14, the requirement to provide information to the Department in relation to the determination of any question arising in connection with a claim to statutory sick pay, within 10 days, is changed to a requirement to give that information within 30 days. The reference to "the Department" is altered to "an authorised officer of the Board" to bring it into line with other similar legislation.

Regulation 4 revokes regulation 22 of the 1982 Regulations (provision for the imposition of criminal offences): there is a new provision for the imposition of penalties contained in the National Insurance and Statutory Payments Act 2003. (S.I. 2002/2820).

A regulatory impact assessment has not been prepared in respect of these Regulations because they do not impose any new costs on business.

**Draft regulations under Clauses 9 & 10**

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DRAFT STATUTORY RULES OF NORTHERN  
IRELAND

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**2003 No.**

**SOCIAL SECURITY, NORTHERN IRELAND**

**CONDITIONS OF EMPLOYMENT, NORTHERN  
IRELAND**

**The Statutory Maternity Pay (General) (Amendment)  
Regulations (Northern Ireland) 2003**

*Made* - - - - 2003

*Coming into operation* 2003

The Department for Social Development, in exercise of the powers conferred upon them by sections 107(1) 124(3) and (4) of the Social Security Administration (Northern Ireland) Act 1992(24) with the concurrence of the Commissioners of Inland Revenue hereby make the following Regulations:

**Citation, coming into operation and interpretation**

1.—(1) These Regulations may be cited as the Statutory Maternity Pay (General) (Amendment) Regulations (Northern Ireland) 2003 and shall come into operation on .

(2) In these Regulations—

(a) “the principal Regulations” means the Statutory Maternity Pay (General) Regulations (Northern Ireland) 1987(25).

(b) “the Board” means the Commissioners of Inland Revenue.

**Amendment of the principal Regulations**

2. The principal Regulations shall be amended as follows.

3.—(1) Amend Part V (administration) as follows.

(2) In regulation 25(provision of information in connection with determination of questions)—

(a) for “the Department” where it occurs for the first time substitute “an authorised officer of the Board”

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(24) 1992 c. 8 as amended by section 12 (3) of the National Insurance Contributions and Statutory Payments Act 2004 (c. ). The expression “the department” was substituted by paragraph 17 of Schedule 7 Employment Act 2002 (c.22)

(25) S.R 1987 No. 30.

- (b) for “the Department” where it occurs for the second time substitute “that officer”<sup>26</sup>;and
  - (c) for “10 days” substitute “30 days”.
- (3) After regulation 26 insert—

#### **“Inspection of employer’s records**

**26A.**—(1) Every employer, whenever called upon to do so by any authorised officer of the Board, shall produce the documents and records specified in paragraph (2) to that officer for inspection, at such time as that officer may reasonably require, at the prescribed place.

(2) The documents and records specified in this paragraph are—

- (a) all wages sheets, deductions working sheets, records kept in accordance with regulation 26 and other documents and records whatsoever relating to the calculation or payment of statutory maternity pay to his employees in respect of the years specified by such officer; or
- (b) such of those wages sheets, deductions working sheets, or other documents and records as may be specified by the authorised officer.

(3) The prescribed place mentioned in paragraph (1) is—

- (a) such place in Northern Ireland as the employer and the authorised officer may agree upon;
- (b) in default of such agreement, the place in Great Britain at which the documents or records referred to in paragraph (2)(a) are normally kept; or
- (c) in default of such agreement and if there is no such place as is referred to in sub-paragraph (b) above, the employer’s principal place of business in Great Britain.

(4) The authorised officer may—

- (a) take copies of, or make extracts from, any document or record produced to him for inspection in accordance with paragraph (1);
- (b) remove any document or record so produced if it appears to him to be necessary to do so, at a reasonable time and for a reasonable period.

(5) If any document or record is removed in accordance with paragraph (4)(b), the authorised officer shall provide—

- (a) a receipt for the document or record so removed ; and
- (b) a copy of the document or record, free of charge, within seven days, to the person by whom it was produced or caused to be produced where the document or record is reasonably required for the proper conduct of a business.

(6) Where a lien is claimed on a document produced in accordance with paragraph (1), the removal of the document under paragraph (4)(b) shall not be regarded as breaking the lien.

(7) Where records are maintained by computer, the person required to make them available for inspection shall provide the authorised officer with all facilities necessary for obtaining information from them.”.

#### **Revocation of regulation 32**

4. Regulation 32 is revoked.

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<sup>26</sup> The functions of the Department were transferred to the Commissioners of Inland Revenue by Art. 3(2) of, and Sch 2 to, the Social Security Contributions (Transfer of Functions,etc.)(Northern Ireland) Order 1991 (S.I. 1999/671)

Sealed with the Official Seal of the Department for Social Development on December 2003.



*Name*  
Senior Officer of the Department

The Commissioners of Inland Revenue concur.

*Name*  
Date Two of the Commissioners of Inland Revenue

#### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Statutory Maternity Pay (General) Regulations (Northern Ireland) 1987 (S.R. 1987 No. 30: "the principal Regulations").

Regulation 1 provides for citation, coming into operation and interpretation. "the Board" is defined as "the Commissioners of Inland Revenue".

Regulation 2 introduces the amendments.

Regulation 3 amends Part V of the principal Regulations as follows.

In regulation 25, the requirement to provide information to the Department, in relation to the determination of any question arising in connection with a claim to statutory sick pay, within 10 days, is changed to a requirement to give that information within 30 days. The reference to "the Department" is altered to "an authorised officer of the Board" to bring it into line with other similar legislation.

A new regulation 26A is inserted, empowering an authorised officer of the Board to require employers to make records relating to statutory maternity pay available for inspection. This mirrors a corresponding provision in the Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations 2002.

Regulation 4 revokes regulation 32 of the 1987 Regulations (provision for the imposition of criminal offences): there is a new provision for the imposition of penalties contained in the National Insurance and Statutory Payments Act 2003.

A regulatory impact assessment has not been prepared in respect of these Regulations because they do not impose any new costs on business.