

2011 No. 725

SOCIAL SECURITY

TERMS AND CONDITIONS OF EMPLOYMENT

**The Statutory Maternity Pay (Compensation of Employers)
Amendment Regulations 2011**

<i>Made</i> - - - -	<i>9th March 2011</i>
<i>Laid before Parliament</i>	<i>14th March 2011</i>
<i>Coming into force</i> - -	<i>6th April 2011</i>

The Secretary of State for Work and Pensions, in exercise of powers conferred by sections 167(2)(b) and (4), 171(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992(a), sections 163(2)(b) and (4) and 171(1), (3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(b) and with the concurrence of the Commissioners for Her Majesty's Revenue and Customs(c), makes the following Regulations.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) Amendment Regulations 2011.

(2) These Regulations shall come into force on 6th April 2011 and shall have effect in relation to payments of statutory maternity pay made on or after that date.

(3) In these Regulations—

“the principal GB Regulations” means the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994(d);

“the principal NI Regulations” means the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994(e).

Amendment of the principal GB Regulations

2. In regulation 3 (determination of the amount of additional payment to which a small employer shall be entitled) of the principal GB Regulations—

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- (a) 1992 c.4; section 167(b) was substituted by section 21(1) of the Employment Act 2002 (c.22). Section 175(1) was amended by paragraph 41 of, and Schedule 8 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2). Section 171(1) is cited because of the meaning ascribed to the word “prescribed”.
- (b) 1992 c.7; section 163 was substituted by section 21(2) of the Employment Act 2002. Section 171(10) was substituted by paragraph 28(3) of, and Schedule 3 to, the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I.1999/671).
- (c) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (d) S.I. 1994/1882; the relevant amending instruments are S.I. 1995/566, 1999/363 and 2002/225.
- (e) S.R. 1994 No.271; the relevant amending instruments are S.R. 1995 No.74, S.I. 2002/225 and 2003/672.

- (a) for “6th April 2002” there shall be substituted “6th April 2011”; and
- (b) for “4.5 per cent.” there shall be substituted “3.0 per cent.”.

Amendment of the principal NI Regulations

3. In regulation 3 (amount of additional payment to which a small employer shall be entitled) of the principal NI Regulations—

- (a) for “6th April 2002” there shall be substituted “6th April 2011”; and
- (b) for “4.5 per cent.” there shall be substituted “3.0 per cent.”.

Signed by authority of the Secretary of State for Work and Pensions.

Maria Miller
Minister for Disabled People
Department for Work and Pensions

8th March 2011

The Commissioners for Her Majesty’s Revenue and Customs hereby concur.

Steve Lamey
Dave Hartnett

9th March 2011

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (“the principal GB Regulations”) and the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 (“the principal NI Regulations”).

The principal GB Regulations and the principal NI Regulations enable an employer to recover payments of statutory maternity pay and, if he is a small employer, an additional amount in respect of such pay. Regulations 2(b) and 3(b) of these Regulations reduce the additional amount from 4.5 per cent. to 3.0 per cent. of the payment of statutory maternity pay in the principal GB Regulations and the principal NI Regulations respectively. This reduction takes effect from 6th April 2011.

As these Regulations are made under section 167(2)(b) and (4) of the Social Security Contributions and Benefits Act 1992 and section 163(2)(b) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992, proposals to make them are exempt from reference to the Social Security Advisory Committee in their application to Great Britain by virtue of section 172(3) of, and paragraph 8 of Schedule 7 to, the Social Security Administration Act 1992 (c.5) and in their application to Northern Ireland by virtue of section 149(3) of, and paragraph 8 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c.8).

These Regulations amend an existing regulatory regime by a pre-determined formula and the associated administrative costs are negligible. Publication of a full impact assessment is not considered necessary for such legislation.

STATUTORY INSTRUMENTS

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£4.00