STATUTORY INSTRUMENTS

2004 No. 698

SOCIAL SECURITY

TERMS AND CONDITIONS OF EMPLOYMENT

The Statutory Maternity Pay (Compensation of Employers) Amendment Regulations 2004

Made - - - -	*10th March 2004*
Laid before Parliament	*16th March 2004*
Coming into force - -	*6th April 2004*

The Secretary of State for Work and Pensions, in exercise of the powers conferred by sections 167(4)(a), 171(1) and 175(1) to (3) of the Social Security Contributions and Benefits Act 1992(**a**), sections 163(4)(a), 167(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) and of all other powers enabling him in that behalf, with the concurrence of the Commissioners of Inland Revenue(**c**), hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Statutory Maternity Pay (Compensation of Employers) Amendment Regulations 2004.

(2) These Regulations shall come into force on 6th April 2004 and shall have effect in relation to payments of statutory maternity pay made on or after that date.

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994

2. In regulation 2(1) of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994(**d**) (meaning of "small employer") for "£40,000" there shall be substituted "£45,000".

(**a**) 1992 c. 4; section 167 was substituted by section 21(1) of the Employment Act 2002 (c. 22). Section 171(1) is cited because of the meaning ascribed to the word "prescribed". Sections 175(1) and (1A) were amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and section 175(1A) was further amended by Schedule 6 to the Tax Credits Act 2002 (c.21).

(**b**) 1992 c. 7; section 163 was substituted by section 21(2) of the Employment Act 2002. Section 167(1) is cited because of the meaning ascribed to the word "prescribed". 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 (S.I. 1999/671).

(**c**) *See* the Social Security Contributions and Benefits Act 1992, section 167(7) and the Social Security Contributions and Benefits (Northern Ireland) Act 1992, section 163(8).

(**d**) S.I. 1994/1882; the relevant amending instrument is S.I. 2002/225.

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994

3. In regulation 2(1) of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland)1994(**a**) (meaning of "small employer") for "£40,000" there shall be substituted "£45,000".

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

P Hollis
Parliamentary Under-Secretary of State,
8th March 2004 Department for Work and Pensions

The Commissioners of Inland Revenue hereby concur.

Nick Montagu
Ann Chant
10th March 2004 Two of the Commissioners of Inland Revenue

(**a**) S.R. 1994 No.271; the relevant amending instrument is S.I. 2002/225.

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 GB Regulations") and the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 ("the NI Regulations").

The GB and the NI Regulations provide for amounts to be recoverable by small employers in respect of payments by them of statutory maternity pay and define "small employer" by reference to the amount of an employer's payments of national insurance contributions.

Regulations 2 and 3 of these Regulations substitute an amount of £45,000 for the purpose of that definition in the GB and NI Regulations respectively.

An assessment of the costs to business of applying these Regulations has been placed in the library of both Houses of Parliament. Copies can be obtained from the Department for Work and Pensions, Public Enquiries, Room 113, Adelphi, 1-11 John Adam Street, London WC2N 6HT.

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