



Government Circular No. 33 / 90

THE REDUNDANCY PAYMENTS ACT 1990

THE REDUNDANCY REBATES REGULATIONS 1990

In exercise of the powers conferred on the Department of Health and Social Security by sections 23(5) and 45(2) of the Redundancy Payments Act 1990(a), and of all other enabling powers, the following Regulations are hereby made:-

*Citation, commencement and interpretation*

1. (1) These Regulations may be cited as the Redundancy Rebates Regulations 1990 and, subject to section 45(1) of the Act, shall have effect from the 6th February 1990.

(2) In these Regulations -

"the Act" means the Redundancy Payments Act 1990;

"the Department" means the Department of Health and Social Security;

"employee" includes any person in respect of whom the Act has effect as if he were an employee;

"employer" includes any person in respect of whom the Act has effect as if he were an employer and, in a case where an employee's remuneration is by virtue of any statutory provision payable to him by a person other than his employer, means that person;

"employer's payment" means any payment which an employer is liable to make to an employee in any of the circumstances described in section 23(1)(a) or (b) of the Act.

*Prior notice of expected redundancy*

2. (1) An employer shall give prior notice that a claim for a redundancy rebate may arise in consequence of -

(a) the termination by him of an employee's contract of employment; or

(b) the expiration of a contract of employment for a fixed term;

by delivering to the Department a written notice containing the particulars specified in regulation 3.

(2) The prior notice required by paragraph (1) shall be given -

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- (a) in the case of an employee who is one of 10 or more employees in the same establishment as respects whom prior notice is required by paragraph (1), being employees whose contracts of employment are to terminate or are expected to terminate on the same day or within a period of not more than 6 days, not less than 21 days before the date on which the terminations are, or (as the case may require) the first of them is, to take or expected to take effect;
- (b) in any other case, not less than 14 days before the date on which the termination of the contract of employment is to take or is expected to take effect.

(3) In calculating whether an employee is one of 10 or more employees in whose case paragraph (2)(a) applies, no account shall be taken of any employee who is one of 10 or more employees as aforesaid as respects whom prior notice as required by paragraph (1) has already been given.

*Particulars to be included in notice*

3. (1) The written notice required by regulation 2 shall contain the following particulars so far as they are within the knowledge of the employer, and if in the case of any of them the required information is not known or not completely known to him that fact shall be so stated:

- (a) the employee's name and sex;
- (b) the employee's national insurance number;
- (c) the employee's income tax reference number;
- (d) the employee's date of birth;
- (e) the date on which the employee commenced his current period of continuous employment;
- (f) the date on which that employment is expected to terminate;
- (g) the reason for the expected termination of employment;
- (h) the amount of a week's pay calculated in accordance with Part II of Schedule 3 to the Contracts of Employment Act 1981(b), as modified by Part II of Schedule 7 to the Act.

(2) If the information required under paragraph (1)(h) involves a calculation which it is not practicable for the employer to make in time for the information to be included in the written notice before it has to be delivered to the Department, the notice shall be delivered without that information but with an intimation that it will follow later, and the information shall be delivered to the Department as soon as practicable.

(3) References in this regulation to the knowledge of the employer include references to the knowledge of the servants and agents of the employer.

*Claims for redundancy rebates*

4. (1) A claim for a redundancy rebate shall be made to the Department before the expiration of the period of 12 months beginning with the day on which the employer's payment is made, or within such further period as the Department may in any particular case or class of cases allow.

(2) The claim shall be in writing and shall -

(a) specify the date on which the employment terminated and

(b) indicate how the amount of the employer's payment has been calculated.

*Provision of evidence*

5. (1) Every person who makes or gives prior notice of a claim for a redundancy rebate shall provide such evidence and such other information and produce for examination by the Department such documents in his custody or under his control as the Department may require, being evidence, information and documents necessary to determine the right of the person to, or the amount of, the redundancy rebate.

(2) Unless in any particular case or class of cases the Department dispenses with this requirement, every claim for a redundancy rebate shall be accompanied by a receipt signed by the employee concerned evidencing the payment by the employer to that employee of the employer's payment to which the claim relates.

*Amendment of claim forms*

6. (1) This regulation applies to claims for redundancy rebates made within the time prescribed by regulation 4(1) which specify the employee or employees to which they relate but which for want of a signature or any other reason are incomplete or defective.

(2) Where a claim to which this regulation applies is made in an amended form -

(a) within 4 weeks of being referred back to the employer by the Department; or

(b) before the expiration of 4 weeks from the time prescribed by regulation 4(1),

the amended claim shall be treated as having been made in the first instance.

MADE this            day of            July            1990

J.C. CAIN, M.H.K.

Minister for Health and Social Security

Approved by Tynwald on 17.07.90

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EXPLANATORY NOTE

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

*These Regulations prescribe the manner and time in which small employers are required to claim from the Department of Health and Social Security the rebates to which they are entitled in respect of payments made by them to redundant employees. They also prescribe the prior notice required where a claim for a rebate may arise on redundancy.*