STATUTORY INSTRUMENTS

2015 No. 175

TAX CREDITS
SOCIAL SECURITY

The Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015

Made - - - - 9th February 2015

Laid before Parliament 10th February 2015
Coming into force in accordance with regulation 1(2) and (3)

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs with the concurrence of the Secretary of State and the Department for Social Development(**1**) in relation to regulation 3 and to regulations 2, 8 and 9 insofar as they relate to the amendments made by regulation 3.

The powers exercised by the Treasury are those conferred by sections 3(2) and 175(3) and 175(4) of the Social Security Contributions and Benefits Act 1992(**2**), sections 3(2), 171(3) and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**3**) and section 7(6) of the Tax Credits Act 2002(**4**).

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by sections 175(3) and 175(4) of, and paragraph 6(1) of Schedule 1, to the Social Security Contributions and Benefits Act 1992(**5**) and 171(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**6**) and now exercisable by them(**7**).

(**1**) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Department for Social Development by article 8(b) of, and Part 2 of Schedule 6 to the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (N. I.) 1999 No.481).

(**2**) 1992 c. 4. Sections 3(2) and 175(4) were amended by paragraphs 3 and 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(**3**) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Function, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).

(**4**) 2002 c. 21.

(**5**) Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c.14), paragraph 35 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).

(**6**) Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 58 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I 1998/1506), paragraph 34 of Schedule 3 to S.I (N.I.) 1999/ 671 and paragraph 204 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003.

(**7**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 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.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015.

(2) This regulation and the regulations specified in regulation 9 come into force on 5th March 2015.

(3) The remaining regulations come into force on 5th April 2015.

Amendment of the Social Security (Contributions) Regulations 2001

2. The Social Security (Contributions Regulations) 2001(**8**) are amended as follows.

Amendment of Regulation 9

3.—(1) Regulation 9 (earnings period for statutory maternity pay, ordinary and additional statutory paternity pay, statutory adoption pay and statutory sick pay paid by the Board) is amended as follows.

(2) In the heading —

(a) for "ordinary and additional statutory paternity pay" substitute "statutory paternity pay";

(b) after "statutory adoption pay" insert ", statutory shared parental pay".

(3) In paragraph (2)—

(a) for both instances of "ordinary statutory paternity pay, additional statutory paternity pay" substitute "statutory paternity pay";

(b) before both instances of "or statutory adoption pay" insert ", statutory shared parental pay".

(4) In paragraph (2A)—

(a) in sub-paragraph (b) omit "ordinary";

(b) omit sub-paragraph (ba);

(c) at the end of sub-paragraph (ba) for "and" substitute ",";

(d) at the end of sub-paragraph (c) insert—

"and

(d) in relation to statutory shared parental pay, section 171ZX(3)(**9**),".

Amendment of Schedule 4

4.—(1) Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003) is amended as follows.

(2) In paragraph 7(13)(b)—

(a) in sub-paragraph (vii) omit "ordinary";

(b) omit sub-paragraph (viia);

(c) at the end of sub-paragraph (viia) omit "and";

(d) at the end of sub-paragraph (viii) for "." substitute —

"; and

(**8**) S.I. 2001/1004; relevant amending instruments are S.I.2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/721, 2010/2450, 2012/817, 2012/821, 2013/622 and 2014/1016.

(**9**) Section 171ZX(3) was inserted by section 119 of the Children and Families Act 2014 (c. 6).

(ix) any statutory shared parental pay.".

(3) In paragraph 9—(a) in sub-paragraph (1)(g) omit "ordinary";

(a) omit sub-paragraph (1)(ga);

(b) at the end of sub-paragraph (1)(ga) omit "and";

(c) at the end of sub-paragraph (1)(h) for ";" substitute—

"; and

(i) the amount of statutory shared parental pay paid to the employee;".

(4) In paragraph 11(4)—

(a) for "ordinary statutory paternity pay, additional statutory paternity pay" substitute "statutory paternity pay";

(b) before " and statutory adoption pay" insert ", statutory shared parental pay."

(5) In paragraph 22—

(a) in sub-paragraph (1)—

(i) in sub-paragraph (da) omit "ordinary";

(ii) omit sub-paragraph (daa);

(iii) at the end of paragraph (daa) omit "and",

(iv) at the end of sub-paragraph (db) for "." substitute—

"; and

(dc) the total amount of statutory shared parental pay paid during the year.";

(b) in sub-paragraph (2)—

(i) in sub-paragraph (da) omit "ordinary";

(ii) omit sub-paragraph (daa);

(iii) at the end of sub-paragraph (daa) omit "and";

(iv) at the end of sub-paragraph (db) for "." substitute—

"; and

(dc) in respect of statutory shared parental pay paid during the year to all his employees the total of the amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014(**10**).".

Amendment of Schedule 4A

5.—(1) Schedule 4A (Real Time Returns)(**11**) is amended as follows.

(2) In paragraph 15 omit "ordinary".

(3) Omit paragraphs 16 and 17.

(4) Before paragraph 18 insert —

"**Information about statutory shared parental pay**

17A. If any, the total amount of statutory shared parental pay paid during the year to date in this employment.

(**10**) S.I. 2014/2929.
(**11**) Schedule 4A was inserted by S.I. 2012/821.