STATUTORY INSTRUMENTS

# 2015 No. 125

# INCOME TAX
# CORPORATION TAX
# ELECTRONIC COMMUNICATIONS

## The Statutory Shared Parental Pay (Miscellaneous Amendments) Regulations 2015

*Made - - - - 3rd February 2015*
*Laid before the House of Commons - - - - 5th February 2015*
*Coming into force in accordance with regulation 1(2) and (3)*

These Regulations are made by the Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 132 and 133(2) of the Finance Act 1999(**1**), section 684 of the Income Tax (Earnings and Pensions) Act 2003(**2**) and sections 62(3), (6) and (7) and 71 of the Finance Act 2004(**3**) and now exercisable by them(**4**).

**Citation and commencement**

**1.**—(1) These regulations may be cited as the Statutory Shared Parental Pay (Miscellaneous Amendments) Regulations 2015.

(2) This regulation and the regulations specified in regulation 5 come into force on 26th February 2015.

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

(**1**) 1999 c.16. Paragraph 48 of Schedule 7 to the Children and Families Act 2014 (c.6) provides that section 132 and 133 of the Finance Act 1999 shall have effect as if statutory shared parental pay were under the care and management of the Commissioners for Her Majesty's Revenue and Customs. For these purposes "statutory shared parental pay" includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZC of the Social Security Contributions and Benefits Act 1992 (c.4).

(**2**) 2003 c. 1. Section 684(1) was amended by paragraph 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11).

(**3**) 2004 c.12. Section 71 was amended by paragraph 570 of Schedule 1 and Part 1 of Schedule 3 to the Corporation Tax Act 2009 (c. 4).

(**4**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's 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

### Amendment of the Statutory Payment Schemes (Electronic Communications) Regulations 2002

**2.** In the definition of "the statutory payments" in regulation 1(2) of the Statutory Payment Schemes (Electronic Communications) Regulations 2002(**5**)—

(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".

### Amendment of the Income Tax (Pay As You Earn) Regulations 2003

**3.** In regulation 70(3) of the Income Tax (Pay as You Earn) Regulations 2003(**6**)—

(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".

### Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005

**4.**—(1) The Income Tax (Construction Industry Scheme) Regulations 2005(**7**) are amended as follows.

(2) In regulation 8(3)—

(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".

(3) In regulation 56(2)(e)—

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

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

(4) In regulation 56(7)—

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

(b) omit sub-paragraph (aa);

(c) after sub-paragraph (b) insert—

"(c) in respect of statutory shared parental pay, regulations 4, 5, 6 and 8 of either the Statutory Shared Parental Pay (Administration) Regulations 2014(**8**) or corresponding regulations made under articles 8, 9, 11 and 16(1) of the Employment (Northern Ireland) Order 2002(**9**).".

### Provisions coming into force on 26th February 2015

**5.** The provisions coming into force on 26th February 2015 are—

(a) this regulation;

(b) regulation 2(b);

(c) regulation 3(b);

(**5**) S.I. 2002/3047, amended by S.I. 2010/2493.
(**6**) S.I. 2003/2682; relevant amending instruments are S.I. 2006/777, 2007/1077, 2008/782, 2010/2496, 2012/822 and 2013/521.
(**7**) S.I. 2005/2045; relevant amending instruments are S.I. 2008/740 and S.I. 2010/2495.
(**8**) S.I. 2014/2929.
(**9**) S.I. 2002/2836 amended by S.I. 2006/1947.