## EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations relate to the treatment under Part 12ZC of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 of persons abroad, persons who work as mariners and persons who work on the continental shelf. The effect is that persons who would otherwise not fulfil the qualifying conditions for entitlement to statutory shared parental pay because of the nature of their employment or the fact that they are outside the United Kingdom will have an entitlement to such pay.

Regulation 4 limits the application of the Regulations to cases where the person would be treated as an employee under Part 12ZC of the Act if the employment were in Northern Ireland.

Regulation 5 provides for a person employed in another State of the European Economic Area but subject to the legislation of the United Kingdom to be treated as an employee for the purposes of Part 12ZC.

Regulation 6 provides for a person who is absent from Northern Ireland but in respect of whom an employer has secondary Class 1 national insurance contribution liability to be treated as an employee for the purposes of the Part 12ZC.

Where a person has worked for the same employer both in Northern Ireland and in another State of the European Economic Area, regulation 7 provides, in specified circumstances, for employment in the Member State to be treated as employed earner's employment for the purposes of Part 12ZC. Regulation 8 relaxes any time limit imposed by Part 12ZC of the Act or regulations made under it in relation to a person who cannot comply with the time limit because that person is outside the United Kingdom.

Regulation 9 treats certain classes of mariners as employees for the purposes of Part 12ZC and regulation 10 makes corresponding provision for persons working on the continental shelf.

Regulations 12 to 14 make a number of small amendments to the Statutory Paternity Pay and Statutory Adoption Pay (Persons Abroad and Mariners) Regulations (Northern Ireland) 2002 to provide new rights to pay for foster parents who are prospective adopters if they have received appropriate notification in respect of a child.

Schedule 2 applies these Regulations, with modifications, to adoptions from overseas.

An impact assessment has not been prepared for these Regulations. These Regulations are part of a package of legislative measures and the relevant impacts were assessed within the document 'Sharing parental rights, extending flexibility at work — public consultation', published in May 2013 (www.delni.gov.uk/index/consultation-zone/archived-consultations/archived-consultations-2013/working-parents-rights.htm), and supplemented by a further publication in April 2014 (www.delni.gov.uk/index/publications/equality-good-relations/shared-parental-leave-and-pay.htm).