STATUTORY RULES OF NORTHERN IRELAND

2002 No. 379

Statutory Paternity Pay and Statutory Adoption Pay (Administration) Regulations (Northern Ireland) 2002

Interpretation

2.—(1) In these Regulations-

"adopter", in relation to a child, means a person with whom the child is matched for adoption;

"adoption leave" means leave under Article 107A of the Employment Rights (Northern Ireland) Order 1996(1);

"adoption pay period" means the period prescribed under section 167ZN(2) of the Contributions and Benefits Act(2) as the period in respect of which statutory adoption pay is payable to a person;

"the Board" means the Commissioners of Inland Revenue;

"the Contributions and Benefits Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3);

"contributions payments" has the same meaning as in Article 8 of the Employment Order;

"the Contributions Regulations" means the Social Security (Contributions) Regulations 2001(4);

"the Employment Order" means the Employment (Northern Ireland) Order 2002(5);

"income tax month" means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

"income tax quarter" means the period beginning on the 6th day of April and ending on the 5th day of July, or beginning on the 6th day of July and ending on the 5th day of October, or beginning on the 6th day of October and ending on the 5th day of January or beginning on the 6th day of January and ending on the 5th day of April;

"paternity leave" means leave under Article 112A or Article 112B of the Employment Rights (Northern Ireland) Order 1996(6);

"paternity pay period" means the period determined in accordance with section 167ZE(2) of the Contributions and Benefits Act(7) as the period in respect of which statutory paternity pay is payable to a person;

S.I.1996/1919 (N.I. 16); Article 107A was inserted by Article 3 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

^{(2) 1992} c. 7; section 167ZN(2) was inserted by Article 6 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

³) 1992 c. 7

⁽⁴⁾ S.I. 2001/1004

⁽⁵⁾ S.I. 2002/2836 (N.I. 2)

⁽⁶⁾ S.I. 1996/1919 (N.I. 16); Articles 112A and 112B were inserted by Article 4 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

^{(7) 1992} c. 7; section 167ZE was inserted by Article 5 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

"statutory adoption pay" means any payment under section 167ZL of the Contributions and Benefits Act(8);

"statutory paternity pay" means any payment under section 167ZA or section 167ZB of the Contributions and Benefits Act(9);

"tax year" means the 12 months beginning with 6th April in any year;

"writing" includes writing delivered by means of electronic communications approved by directions issued by the Board pursuant to regulations under section 132 of the Finance Act 1999(10).

(2) Any reference in these Regulations to the employees of an employer includes former employees of his.

^{(8) 1992} c. 7; section 167ZL was inserted by Article 6 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

^{(9) 1992} c. 7; sections 167ZA and 167ZB were inserted by Article 5 of the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I. 2))

^{(10) 1999} c. 16