STATUTORY RULES OF NORTHERN IRELAND

2015 No. 93

The Shared Parental Leave Regulations (Northern Ireland) 2015

PART 2

ENTITLEMENT TO SHARED PARENTAL LEAVE (BIRTH) CHAPTER 1

Entitlement to leave – general

Mother's entitlement to shared parental leave

- **4.**—(1) M is entitled to be absent from work to take shared parental leave in accordance with Chapter 2 to care for C if she satisfies the conditions specified in paragraph (2) and P satisfies the conditions specified in paragraph (3).
 - (2) The conditions are that—
 - (a) M satisfies the continuity of employment test (see regulation 35);
 - (b) M has, at the date of C's birth, the main responsibility for the care of C (apart from the responsibility of P);
 - (c) M is entitled to statutory maternity leave in respect of C;
 - (d) M has ended any entitlement to statutory maternity leave by curtailing that leave under Article 103(3)(ba) or 105(3)(a) of the 1996 Order (and that leave remains curtailed) or, where M has not curtailed in that way, M has returned to work before the end of her statutory maternity leave;
 - (e) M has complied with regulation 8 (notice to employer of entitlement to shared parental leave):
 - (f) M has complied with regulation 10(3) to (5) (evidence for employer); and
 - (g) M has given a period of leave notice in accordance with regulation 12.
 - (3) The conditions are that—
 - (a) P satisfies the employment and earnings test (see regulation 36); and
 - (b) P has, at the date of C's birth, the main responsibility for the care of C (apart from the responsibility of M).
- (4) Entitlement under paragraph (1) is not affected by the number of children born or expected as a result of the same pregnancy.

Father's or partner's entitlement to shared parental leave

- **5.**—(1) P is entitled to be absent from work to take shared parental leave in accordance with Chapter 2 to care for C if P satisfies the conditions specified in paragraph (2) and M satisfies the conditions specified in paragraph (3).
 - (2) The conditions are that—

- (a) P satisfies the continuity of employment test (see regulation 35);
- (b) P has, at the date of C's birth, the main responsibility for the care of C (apart from the responsibility of M);
- (c) P has complied with regulation 9 (notice to employer of entitlement to shared parental leave);
- (d) P has complied with regulation 10(3) to (5) (evidence for employer); and
- (e) P has given a period of leave notice in accordance with regulation 12.
- (3) The conditions are that—
 - (a) M satisfies the employment and earnings test (see regulation 36);
 - (b) M has, at the date of C's birth, the main responsibility for the care of C (apart from the responsibility of P);
 - (c) M is entitled to statutory maternity leave, statutory maternity pay, or maternity allowance in respect of C; and
 - (d) where—
 - (i) M is entitled to statutory maternity leave, she has ended any entitlement to statutory maternity leave by curtailing that leave under Article 103(3)(ba) or Article 105(3)(a) of the 1996 Order (and that leave remains curtailed) or, where M has not curtailed in that way, M has returned to work before the end of her statutory maternity leave;
 - (ii) M is not entitled to statutory maternity leave but is entitled to statutory maternity pay, she has curtailed the maternity pay period under section 161(3A) of the 1992 Act (and that period remains curtailed); or
 - (iii) M is not entitled to statutory maternity leave but is entitled to maternity allowance, she has curtailed the maternity allowance period under section 35(3A) of that Act (and that period remains curtailed).
- (4) Entitlement under paragraph (1) is not affected by the number of children born or expected as a result of the same pregnancy.

Calculation of total amount of shared parental leave available (birth)

- **6.**—(1) Where M is entitled to statutory maternity leave, subject to paragraph (10), the total amount of shared parental leave available to M and P in relation to C is 52 weeks less—
 - (a) where there is a leave curtailment date, the number of weeks of statutory maternity leave beginning with the first day of statutory maternity leave taken by M and ending with the leave curtailment date (irrespective of whether or not M returns to work before that date); or
 - (b) where M's statutory maternity leave ends without her curtailing that leave under Article 103(3) or Article 105(3) of the 1996 Order, the number of weeks of statutory maternity leave taken.
- (2) Where M is not entitled to statutory maternity leave, but is entitled to statutory maternity pay, subject to paragraph (11), the total amount of shared parental leave available to P in relation to C is 52 weeks less—
 - (a) where M returns to work without reducing her statutory maternity pay period under section 161(3A) of the 1992 Act, the number of weeks of statutory maternity pay payable to M in respect of C before M returns to work; or
 - (b) in any other case, the number of weeks of statutory maternity pay payable to M in respect of C up to the pay curtailment date.

- (3) Where M is not entitled to statutory maternity leave, but is entitled to maternity allowance, the total amount of shared parental leave available to P in relation to C is 52 weeks less—
 - (a) where M returns to work without reducing her maternity allowance period under section 35(3A) of the 1992 Act, the number of weeks of maternity allowance payable to M in respect of C before M returns to work; or
 - (b) in any other case, the number of weeks of maternity allowance payable to M in respect of C up to the allowance curtailment date.
- (4) The total amount of shared parental leave which M is entitled to take in relation to C is the product of the calculation in paragraph (1) less—
 - (a) any shared parental leave which P has notified under regulation 12 (as varied by any notice under regulation 15);
 - (b) any period of leave which is required to be taken in accordance with paragraph (2) of regulation 18; and
 - (c) any weeks of statutory shared parental pay to which P is entitled and during which P is not absent on shared parental leave.
- (5) The total amount of shared parental leave which P is entitled to take in relation to C is the product of the calculation in paragraph (1), (2) or (3), as the case may be, less—
 - (a) any shared parental leave which M has notified under regulation 12 (as varied by any notice under regulation 15);
 - (b) any period of leave which is required to be taken in accordance with paragraph (1) of regulation 18; and
 - (c) any weeks of statutory shared parental pay to which M is entitled and during which M is not absent on shared parental leave.
- (6) For the purposes of paragraphs (4)(a) and (5)(a), any leave notified but, as a result of M giving a revocation notice, not taken must be disregarded.
- (7) For the purposes of paragraph (1), a part of a week in which maternity leave is taken is to be treated as a whole week.
 - (8) For the purposes of paragraph (2) and (3)—
 - (a) a part of a week in respect of which statutory maternity pay or maternity allowance is payable is to be treated as a whole week; and
 - (b) "week" has the meaning given by section 161(8) of the 1992 Act(1), in relation to statutory maternity pay, and the meaning given by section 121(1) of that Act(2), in relation to maternity allowance.
- (9) For the purposes of paragraphs (4) and (5), any week of leave or pay notified by M or P, as the case may be, to be taken concurrently from more than one employer is to be treated as one week.
- (10) Where M is entitled to take statutory maternity leave from more than one employment, any calculation under paragraph (1) of the total amount of shared parental leave available must be calculated using—
 - (a) the first day of statutory maternity leave taken by M in relation to C from any employment; and
 - (b) the later of—
 - (i) the leave curtailment date; or

⁽¹⁾ Section 161(8) was inserted by the Work and Families (Northern Ireland) Order 2006, Schedule 1, paragraph 6(4).

⁽²⁾ Section 121(1) was amended for relevant purposes by the Tax Credits Act 2002 (c. 21), Schedule 6.

- (ii) the last day of statutory maternity leave taken by M from any employment in relation to C where that leave ends without her curtailing it under Article 103(3) or Article 105(3) of the 1996 Order.
- (11) Where M is not entitled to statutory maternity leave, but has more than one entitlement to statutory maternity pay—
 - (a) paragraph (2)(a) is to apply as though it read—
 - "(a) where M returns to work for all of her employers without reducing her statutory maternity pay periods under section 161(3A) of the 1992 Act, the number of weeks of statutory maternity pay payable to M in respect of C before the last date on which M returns to work, or"; and
 - (b) paragraph (2)(b) is to apply as though it read—
 - "(b) in any other case, the number of weeks of statutory maternity pay payable to M in respect of C up to the latest pay curtailment date.".

Periods when shared parental leave may be taken

- 7.—(1) Shared parental leave may be taken at any time within the period which begins on the date C is born (or, where more than one child is born as the result of the same pregnancy, the date on which the first child is born) and ends the day before C's first birthday.
 - (2) Shared parental leave must be taken in complete weeks.
 - (3) Shared parental leave may be taken as one continuous period or in discontinuous periods.
 - (4) The minimum period of shared parental leave which may be taken is one week.
- (5) An employee may be absent on shared parental leave in relation to C at the same time that another employee is—
 - (a) absent on leave provided for in Part 9 of the 1996 Order in relation to C;
 - (b) in receipt of pay under section 35 or Part 12, 12ZA, or 12ZC of the 1992 Act(3) in relation to C.

Mother's notice of entitlement and intention to take shared parental leave

- **8.**—(1) M must, not less than eight weeks before the start date of the first period of shared parental leave to be taken by M, give her employer a written notice which contains the information specified in paragraph (2) and is accompanied by the declarations specified in paragraph (3).
 - (2) The specified information is—
 - (a) M's name;
 - (b) P's name;
 - (c) the start and end dates of any period of statutory maternity leave taken or to be taken by M;
 - (d) the total amount of shared parental leave available (in accordance with regulation 6(1));
 - (e) C's expected week of birth and C's date of birth (except as provided for in paragraph (5));
 - (f) how much shared parental leave M and P each intend to take;
 - (g) an indication as to when M intends to take shared parental leave (including the start and end dates for each period of leave).
 - (3) The specified declarations are—
 - (a) a declaration signed by M that—

⁽³⁾ Part 12ZA was inserted by the Employment (Northern Ireland) Order 2002 (S.I. 2002/2836 (N.I.2)), Article 5.

- (i) M satisfies, or will satisfy, the conditions in regulation 4(2);
- (ii) the information given by M in the notice is accurate;
- (iii) M will immediately inform her employer if she ceases to care for C;
- (b) a declaration signed by P—
 - (i) specifying P's name, address, and national insurance number (or a declaration that P does not have a national insurance number);
 - (ii) that P satisfies, or will satisfy, the conditions in regulation 4(3);
 - (iii) that P is the father of C, or the person who is married to, or the civil partner or the partner of, M;
 - (iv) that P consents to the amount of leave which M intends to take (as set out in the notice for the purposes of paragraph (2)(f));
 - (v) that P consents to M's employer processing the information in P's declaration.
- (4) The references to P in paragraphs (2) and (3) are references to the individual who satisfies paragraph (3) of regulation 4.
- (5) Where a notice is given under paragraph (1) before C is born, M must give C's date of birth to her employer as soon as reasonably practicable after the birth of C and, in any event, before the first period of shared parental leave to be taken by M.
- (6) The indication provided in accordance with paragraph (2)(g) is non-binding and must not be treated as a period of leave notice unless otherwise indicated in the notice.

Father's or partner's notice of entitlement and intention to take shared parental leave

- 9.—(1) P must, not less than eight weeks before the start date of the first period of shared parental leave to be taken by P, give P's employer a written notice which contains the information specified in paragraph (2) and is accompanied by the declarations specified in paragraph (3).
 - (2) The specified information is—
 - (a) P's name;
 - (b) M's name;
 - (c) the start and end dates of any—
 - (i) period of statutory maternity leave taken or to be taken by M;
 - (ii) period in respect of which statutory maternity pay received or to be received by M (where statutory maternity leave was not taken or is not be taken in relation to that period) is payable; or
 - (iii) period in respect of which maternity allowance received or to be received by M (where statutory maternity leave was not taken or is not be taken in relation to that period) is payable;
 - (d) the total amount of shared parental leave available (in accordance with regulation 6(1), (2) or (3));
 - (e) C's expected week of birth and C's date of birth (except as provided for in paragraph (4));
 - (f) how much shared parental leave P and M each intend to take;
 - (g) an indication as to when P intends to take shared parental leave (including the start and end dates for each period of leave).
 - (3) The specified declarations are—
 - (a) a declaration signed by P that—

- (i) P satisfies, or will satisfy, the conditions in regulation 5(2);
- (ii) the information given by P in the notice is accurate;
- (iii) that P is the father of C, or the person who is married to, or the civil partner or the partner of, M;
- (iv) P will immediately inform P's employer if P ceases to care for C or if M informs P that she has ceased to satisfy the condition in regulation 5(3)(d);
- (b) a declaration signed by M—
 - (i) specifying M's name, address, and national insurance number (or a declaration that M does not have a national insurance number);
 - (ii) that M satisfies, or will satisfy, the conditions in regulation 5(3);
 - (iii) that M consents to the amount of leave which P intends to take (as set out in the notice for the purposes of paragraph (2)(f));
 - (iv) that M will immediately inform P if she ceases to satisfy the conditions in regulation 5(3)(d);
 - (v) that M consents to P's employer processing the information in M's declaration.
- (4) Where a notice is given under paragraph (1) before C is born, P must give C's date of birth to P's employer as soon as reasonably practicable after the birth of C and, in any event, before the first period of shared parental leave to be taken by P.
- (5) The indication provided in accordance with paragraph (2)(g) is non-binding and must not be treated as a period of leave notice unless otherwise indicated in the notice.

Supplementary evidence requirements (birth)

- 10.—(1) Where M gives a notice under regulation 8 (excluding any notice given under regulation 8(5)), her employer may request within 14 days beginning with the date on which that notice was given—
 - (a) a copy of C's birth certificate;
 - (b) the name and address of P's employer.
- (2) Where P gives a notice under regulation 9 (excluding any notice given under regulation 9(4)), P's employer may request within 14 days beginning with the date on which that notice was given—
 - (a) a copy of C's birth certificate;
 - (b) the name and address of M's employer.
- (3) Where an employer makes a request under paragraph (1)(a) or (2)(a) after C's birth, M or P, as the case may be, must, within 14 days beginning with the date on which that request was made, send the employer—
 - (a) a copy of C's birth certificate, where one has been issued; or
 - (b) if the birth certificate has yet to be issued, a declaration signed by M or P, as the case may be, which states the date and location of C's birth and states that a birth certificate has not yet been issued.
- (4) Where an employer makes a request under paragraph (1)(a) or (2)(a) before C's birth, M or P, as the case may be, must, within 14 days beginning on the date on which C is born, send the employer—
 - (a) a copy of C's birth certificate, where one has been issued; or

- (b) if the birth certificate has yet to be issued, a declaration signed by M or P, as the case may be, which states the date and location of C's birth and states that a birth certificate has not yet been issued.
- (5) Where an employer makes a request under paragraph (1)(b) or (2)(b), M or P, as the case may be, must, within 14 days beginning on the date on which that request was made, send the employer—
 - (a) the name and address requested; or
 - (b) a declaration that M or P, as the case may be, has no employer.

Variation of notice of intention to take shared parental leave (birth)

- 11.—(1) M may give M's employer a written notice to vary a notice given under regulation 8 to vary how much shared parental leave M and P each intend to take.
- (2) P may give P's employer a written notice to vary a notice given under regulation 9 to vary how much shared parental leave M and P each intend to take.
 - (3) A notice under paragraph (1) or (2) must contain—
 - (a) an indication as to when M or P, as the case may be, intends to take shared parental leave (including the start and end dates for each period of leave);
 - (b) a description of the periods of shared parental leave that have been notified by M and P under regulation 12 or 15 in relation to C;
 - (c) a description of the periods of statutory shared parental pay that have been notified by M and P under Regulations made under Part 12ZC of the 1992 Act in relation to C (where that pay was notified in relation to a period in which shared parental leave was not to be taken);
 - (d) a declaration signed by M and P that they agree the variation.
- (4) The indication provided in accordance with paragraph (3)(a) is non-binding and must not be treated as a period of leave notice unless otherwise indicated in the notice.
- (5) For the purposes of any notices given by M, the reference to P in paragraph (3)(d) is a reference to the individual who satisfies paragraph (3) of regulation 4.
 - (6) There is no limit on the number of notices that may be given under this regulation.

CHAPTER 2

Entitlement to particular periods of leave

Period of leave notice (birth)

- **12.**—(1) M may only be absent from work to take a period of shared parental leave if she gives her employer a written notice which sets out the start and end dates of each period of shared parental leave requested in that notice.
- (2) P may only be absent from work to take a period of shared parental leave if P gives P's employer a written notice which sets out the start and end dates of each period of shared parental leave requested in that notice.
- (3) A notice given under paragraph (1) or (2) must be given not less than eight weeks before the start date of the first period of shared parental leave requested in the notice.
 - (4) A notice under this regulation may—
 - (a) be given at the same time as a notice under regulation 8, 9 or 11 is given to the employer;
 - (b) provide notice of more than one period of leave;
 - (c) if given before C is born—

- (i) contain a start date for the leave which is the day on which C is born or which is expressed as a number of days following the date of C's birth;
- (ii) contain an end date expressed as a number of days following the date of C's birth.
- (5) A notice under this regulation may not—
 - (a) be given before a notice is given to the employer under regulation 8 or 9, as the case may be;
 - (b) request leave with a start or end date which is outside of the period in which shared parental leave may be taken (see regulation 7(1)).

Continuous period of shared parental leave (birth)

13. Where an employee gives a notice under regulation 12 which requests one continuous period of shared parental leave, the employee is entitled to take that period of leave.

Discontinuous periods of shared parental leave (birth)

- **14.**—(1) This regulation applies where an employee gives a notice under regulation 12 which requests discontinuous periods of shared parental leave.
- (2) In the two weeks beginning with the date the notice was given the employer who received the notice may—
 - (a) consent to the periods of leave requested;
 - (b) propose alternative dates for the periods of leave; or
 - (c) refuse the periods of leave requested without proposing alternative dates.
 - (3) Where in the two weeks beginning with the date the notice was given the employer—
 - (a) agrees to the periods of leave requested in that notice; or
- (b) agrees with the employee alternative dates for the periods of leave, the employee is entitled to take the leave on the dates agreed.
- (4) Where in the two weeks beginning with the date the notice was given no agreement has been reached, the employee is entitled to take the total amount of leave requested in the notice as a continuous period of leave.
 - (5) Where the employee is entitled to take a continuous period of leave under paragraph (4)—
 - (a) the employee must choose a start date for that leave which is a date after the period of eight weeks beginning with the date on which the period of leave notice was given and must notify the employer of that date within 5 days of the end of the two week period referred to in paragraph (4); or
 - (b) if the employee does not choose a start date under sub-paragraph (a), that leave must start on the start date of the first period of leave requested in the period of leave notice.
- (6) An employee may withdraw a notice which requests discontinuous periods of shared parental leave on or before the 15th day after the notice was given unless the employee and employer have agreed to periods of leave.

Variation of period of leave (birth)

- **15.**—(1) Where an employee is entitled to a period of leave under regulation 13 or 14, the employee may give a written notice to request a variation of that period of leave.
 - (2) A notice under paragraph (1) may—

- (a) vary the start date or the end date of any period of shared parental leave provided that the notice is given not less than eight weeks before both the date varied and the new date;
- (b) request that a single period of leave become discontinuous periods of leave or vice versa;
- (c) cancel the leave requested provided that the notice is given not less than eight weeks before the leave cancelled by the notice is due to commence.
- (3) A notice under paragraph (1) must state what periods of shared parental leave the employee is entitled to under regulation 13 or 14.
- (4) A notice under paragraph (1) may not request leave with a start or end date which is outside of the period in which shared parental leave may be taken (see regulation 7(1)).
- (5) Regulations 13 and 14 apply to a notice under paragraph (1) as they apply to a period of leave notice given in accordance with regulation 12; and for these purposes a reference in those regulations to a notice under regulation 12 (however expressed) is to be read as a reference to a notice under paragraph (1).

Limit on number of period of leave notices or variations (birth)

- **16.**—(1) An employee may give a combined total of up to three notices under regulations 12 and 15.
 - (2) Any notice which is—
 - (a) withdrawn under regulation 14(6);
 - (b) given under regulation 15 as a result of C being born earlier or later than the expected week of birth; or
 - (c) given under regulation 15 in response to a request from the employer that the employee vary a period of leave,

is to be disregarded for the purposes of paragraph (1).

- (3) Where an employee has more than one employer, the limit in paragraph (1) applies in respect of each employer.
- (4) The limit in paragraph (1) may be waived by agreement between the employee and the employer.

Modification of eight week requirement for notices where child born early

- 17.—(1) This paragraph applies where—
 - (a) M or P, as the case may be, is entitled to take a period of shared parental leave with a start date in the eight weeks following the expected week of birth;
 - (b) C is born before the first day of the expected week of birth; and
 - (c) M or P, as the case may be, gives a notice under regulation 15 to vary the start date of the period of leave referred to in sub-paragraph (a) so that the period starts the same length of time following C's date of birth as the period would have started after the first day of the expected week of birth.
- (2) Where paragraph (1) applies—
 - (a) the requirement in regulation 15(2)(a) to give not less than eight weeks' notice is satisfied if the notice is given as soon as reasonably practicable after C's date of birth; and
 - (b) M or P, as the case may be, is entitled to the period of leave requested in the notice referred to in paragraph (1)(c) (provided that the notice did not also request a variation of the length of the period of leave).
- (3) This paragraph applies where—

- (a) M has given a notice under regulation 8, but not given a notice under regulation 12; and
- (b) C is born eight or more weeks before the first day of the expected week of birth.
- (4) Where paragraph (3) applies—
 - (a) in regulation 8(1) omit "not less than eight weeks";
 - (b) the requirement in regulation 12 for a notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice requests a period of leave with a start date in the eight weeks beginning with the date on which C is born and the notice is given as soon as reasonably practicable after C's date of birth; and
 - (c) where an employer—
 - (i) has made a request under regulation 10 and the 14 day period in paragraph (3), (4) or (5) has not ended; or
 - (ii) has not made a request under regulation 10,

regulations 4(2)(f) and 10 do not apply to M.

- (5) This paragraph applies where—
 - (a) M has not given a notice under regulation 8; and
 - (b) C is born eight or more weeks before the first day of the expected week of birth.
- (6) Where paragraph (5) applies—
 - (a) the requirement in regulation 8 for the notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice is given as soon as reasonably practicable after C's date of birth;
 - (b) the requirement in regulation 12 for a notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice requests a period of leave with a start date in the eight weeks beginning with the date on which C is born and the notice is given as soon as reasonably practicable after C's date of birth; and
 - (c) regulations 4(2)(f) and 10 do not apply to M.
- (7) This paragraph applies where—
 - (a) P has given a notice under regulation 9, but not given a notice under regulation 12; and
 - (b) C is born eight or more weeks before the first day of the expected week of birth.
- (8) Where paragraph (7) applies—
 - (a) in regulation 9(1) omit "not less than eight weeks";
 - (b) the requirement in regulation 12 for a notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice requests a period of leave with a start date in the eight weeks beginning with the date on which C is born and the notice is given as soon as reasonably practicable after C's date of birth; and
 - (c) where an employer—
 - (i) has made a request under regulation 10 and the 14 day period in paragraph (3), (4) or (5) has not ended; or
 - (ii) has not made a request under regulation 10,

regulations 5(2)(d) and 10 do not apply to P.

- (9) This paragraph applies where—
 - (a) P has not given a notice under regulation 9; and
 - (b) C is born eight or more weeks before the first day of the expected week of birth.
- (10) Where paragraph (9) applies—

- (a) the requirement in regulation 9 for the notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice is given as soon as reasonably practicable after C's date of birth;
- (b) the requirement in regulation 12 for a notice to be given not less than eight weeks before the start date of a period of leave is to be treated as satisfied if the notice requests a period of leave with a start date in the eight weeks beginning with the date on which C is born and the notice is given as soon as reasonably practicable after C's date of birth; and
- (c) regulations 5(2)(d) and 10 do not apply to P.

Change of circumstances (birth)

- **18.**—(1) Where less than 8 weeks before M is due to take a period of shared parental leave or during a period of such leave—
 - (a) M informs M's employer that M has ceased to care for C (and therefore M will not be absent from work on shared parental leave); and
 - (b) it is not reasonably practicable for M's employer to accommodate the change in circumstances by allowing M to work during the planned period of shared parental leave,

M's employer may require M to take a period of leave.

- (2) Where less than 8 weeks before P is due to take a period of shared parental leave or during a period of such leave—
 - (a) P informs P's employer that P has ceased to care for C or that M has informed P that M has ceased to satisfy the condition in regulation 5(3)(d) (and therefore P will not be absent from work on shared parental leave); and
 - (b) it is not reasonably practicable for P's employer to accommodate the change in circumstances by allowing P to work during the planned period of shared parental leave,

P's employer may require P to take a period of leave.

- (3) This regulation does not apply where regulation 19 applies.
- (4) Leave that is required to be taken under paragraph (1) or (2) must be treated as shared parental leave for the purposes of these Regulations.
- (5) Where M or P, as the case may be, is not on a period of shared parental leave at the time that the employer is informed of the change of circumstances, any leave that is required to be taken under paragraph (1) or (2) must—
 - (a) start on the date on which the next period of shared parental leave was due to start; and
 - (b) end as soon as it is reasonably practicable for the employer to accommodate the change in circumstances by allowing M or P, as the case may be, to work and, in any event, must end no later than—
 - (i) the date on which the next period of shared parental leave was due to end; or
 - (ii) eight weeks after the employer is informed of the change in circumstances, whichever is the earlier.
- (6) Where M or P, as the case may be, is on a period of shared parental leave at the time that the employer is informed of the change of circumstances, any leave that is required to be taken under paragraph (1) or (2) must—
 - (a) start on the date that the employer was informed of the change of circumstances; and
 - (b) end as soon as it is reasonably practicable for the employer to accommodate the change in circumstances by allowing M or P, as the case may be, to work and, in any event, must end no later than—

- (i) the date on which that period of shared parental leave was due to end; or
- (ii) eight weeks after the employer is informed of the change in circumstances, whichever is the earlier.

Entitlement to shared parental leave in the event of the death of mother, father or partner, or child

19. Part 1 of the Schedule applies where M, P or C dies before the end of the period during which shared parental leave may be taken (see regulation 7(1)).