SCHEDULES

SCHEDULE 1

Sections 11 and 12

PENALTIES: PROCEDURE AND APPEALS

Modifications etc. (not altering text)

- C1 Sch. 1 applied (with modifications) by 1992 c. 5, s. 113A(8)(9) (as inserted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 9(5), 13; S.I. 2004/1943, art. 4(c))
- C2 Sch. 1 applied (with modifications) by 1992 c. 5, s. 113B(4)(5) (as inserted (6.4.2005) by National Insurance Contributions and Statutory Payments Act 2004 (c. 3), ss. 9(5), 13; S.I. 2004/1943, art. 4(c))

Determination of penalties by officer of Board

- 1 (1) Subject to sub-paragraph (2) and except where proceedings have been instituted under paragraph 5, an officer of the Board authorised by the Board for the purposes of this paragraph may make a determination—
 - (a) imposing a penalty under section 11 or 12, and
 - (b) setting it at such amount as, in his opinion, is correct or appropriate.
 - (2) Sub-paragraph (1) does not apply to the imposition of such a penalty as is mentioned in section 11(2)(a).
 - (3) Notice of a determination of a penalty under this paragraph shall be served on the person liable to the penalty and shall state the date on which it is issued and the time within which an appeal against the determination may be made.
 - (4) After the notice of a determination under this paragraph has been served the determination shall not be altered except in accordance with this paragraph or on appeal.
 - (5) If it is discovered by an officer of the Board authorised by the Board for the purposes of this paragraph that the amount of a penalty determined under this paragraph is or has become insufficient, the officer may make a determination in a further amount so that the penalty is set at the amount which, in his opinion, is correct or appropriate.

Provisions supplementary to paragraph 1

- 2 (1) A penalty determined under paragraph 1 above shall be due and payable at the end of the period of thirty days beginning with the date of the issue of the notice of determination.
 - (2) Part 6 of the Taxes Management Act 1970 (c. 9) shall apply in relation to a penalty determined under paragraph 1 as if it were tax charged in an assessment and due and payable.

Changes to legislation: Employment Act 2002 is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Appeals against penalty determinations

- 3 (1) An appeal may be brought against the determination of a penalty under paragraph 1.
 - (2) The provisions of the Taxes Management Act 1970 relating to appeals, except section 50(6) to (8), shall have effect in relation to an appeal against such a determination as they have effect in relation to an appeal against an assessment to tax[F1 except that references to the tribunal shall be taken to be references to the First-tier Tribunal].
 - (3) On an appeal by virtue of sub-paragraph (2) against the determination of a penalty under paragraph 1, the [F2First-tier Tribunal] may—
 - (a) if it appears F3... that no penalty has been incurred, set the determination aside;
 - (b) if the amount determined appears F3... to be appropriate, confirm the determination;
 - (c) if the amount determined appears ^{F4}... to be excessive, reduce it to such other amount (including nil) as [F5the tribunal considers]appropriate;
 - (d) if the amount determined appears ^{F4}... to be insufficient, increase it to such amount not exceeding the permitted maximum as [F5 the tribunal considers] appropriate.
 - [F6(4) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which had been determined under sub-paragraph (3), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.
 - (4A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (4) as it applies to the right of appeal under section 11(2) of that Act.
 - (4B) On an appeal under this paragraph the Upper Tribunal has the like jurisdiction as is conferred on the First-tier Tribunal by virtue of this paragraph.]

Textual Amendments

- F1 Words in Sch. 1 para. 3(2) inserted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(2)
- F2 Words in Sch. 1 para. 3(3) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(3)(a)
- Words in Sch. 1 para. 3(3)(a)(b) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(3)(b)
- F4 Words in Sch. 1 para. 3(3)(c)(d) omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(3)(c)(i)
- F5 Words in Sch. 1 para. 3(3)(c)(d) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(3)(c)(ii)
- F6 Sch. 1 para. 3(4)-(4B) substituted for Sch. 1 para. 3(4) (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 322(4)

Penalty proceedings before [F7First-tier Tribunal]

- 4 (1) An officer of the Board authorised by the Board for the purposes of this paragraph may commence proceedings for any penalty to which sub-paragraph (1) of paragraph 1 does not apply by virtue of sub-paragraph (2) of that paragraph.
 - [F8(2)] The person liable to the penalty shall be a party to the proceedings.]
 - (3) Part 6 of the Taxes Management Act 1970 (c. 9) shall apply in relation to a penalty determined in proceedings under this paragraph as if it were tax charged in an assessment and due and payable.
 - [F9(4) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the determination of a penalty in proceedings under sub-paragraph (1), but not against any decision which falls under section 11(5) (d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.
 - (4A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under sub-paragraph (4) as it applies to the right of appeal under section 11(2) of that Act.]
 - (5) On any such appeal the [F10Upper Tribunal] may—
 - (a) if it appears that no penalty has been incurred, set the determination aside;
 - (b) if the amount determined appears to be appropriate, confirm the determination;
 - (c) if the amount determined appears to be excessive, reduce it to such other amount (including nil) as the [F10Upper Tribunal] considers appropriate;
 - (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the [F10Upper Tribunal] considers appropriate.

Textual Amendments

- Words in Sch. 1 para. 4 heading substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 323(2)
- F8 Sch. 1 para. 4(2) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 323(3)
- F9 Sch. 1 para. 4(4)(4A) substituted for Sch. 1 para. 4(4) (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 323(4)
- **F10** Words in Sch. 1 para. 4(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 323(5)

Commencement Information

II Sch. 1 para. 4 in force at 6.4.2003 by S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 3 (with Sch. 3)

Penalty proceedings before court

5 (1) Where in the opinion of the Board the liability of any person for a penalty under section 11 or 12 arises by reason of the fraud of that or any other person, proceedings for the penalty may be instituted before the High Court or, in Scotland, the Court of Session as the Court of Exchequer in Scotland.

- (2) Subject to sub-paragraph (3), proceedings under this paragraph shall be instituted—
 - (a) in England and Wales, in the name of the Attorney General, and
 - (b) in Scotland, in the name of the Advocate General for Scotland.
- (3) Sub-paragraph (2) shall not prevent proceedings under this paragraph being instituted in England and Wales under the Crown Proceedings Act 1947 (c. 44) by and in the name of the Board as an authorised department for the purposes of that Act.
- (4) Any proceedings under this paragraph instituted in England and Wales shall be deemed to be civil proceedings by the Crown within the meaning of Part 2 of the Crown Proceedings Act 1947.
- (5) If in proceedings under this paragraph the court does not find that fraud is proved but considers that the person concerned is nevertheless liable to a penalty, the court may determine a penalty notwithstanding that, but for the opinion of the Board as to fraud, the penalty would not have been a matter for the court.

Commencement Information

I2 Sch. 1 para. 5 in force at 6.4.2003 by S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 3 (with Sch. 3)

Mitigation of penalties

The Board may in their discretion mitigate any penalty under section 11 or 12, or stay or compound any proceedings for a penalty, and may also, after judgment, further mitigate or entirely remit the penalty.

Commencement Information

I3 Sch. 1 para. 6 in force at 6.4.2003 by S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 3 (with Sch. 3)

Time limits for penalties

A penalty under section 11 or 12 may be determined by an officer of the Board, or proceedings for the penalty may be commenced before the [FII tribunal] or the court, at any time within six years after the date on which the penalty was incurred or began to be incurred.

Textual Amendments

F11 Word in Sch. 1 para. 7 substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), Sch. 1 para. 324

Interest on penalties

- 8 (1) After paragraph (p) of section 178(2) of the Finance Act 1989 (c. 26) (setting rates of interest) there shall be inserted—
 - "(q) paragraph 8 of Schedule 1 to the Employment Act 2002."

(2) A penalty under section 11 or 12 shall carry interest at the rate applicable under section 178 of the Finance Act 1989 from the date on which it becomes due and payable until payment.

Interpretation

9 In this Schedule—

"the Board" means the Commissioners of Inland Revenue;

F12

Textual Amendments

F12 Words in Sch. 1 para. 9 omitted (1.4.2009) by virtue of The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 325**

SCHEDULE 2

Section 29

STATUTORY DISPUTE RESOLUTION PROCEDURES

F13

Textual Amendments

F13 Schs. 2-4 repealed (6.4.2009) by Employment Act 2008 (c. 24), ss. 1, 22(1)(a), **Sch. Pt. 1**; S.I. 2008/3232, art. 2 (with art. 3Sch.)

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F13SCHEDULE 3

Section 31

F13SCHEDULE 4	Section 32

F14SCHEDULE 5

Section 38

TRIBUNAL JURISDICTIONS TO WHICH SECTION 38 APPLIES

Textual Amendments

F14 Words in Sch. 5 substituted (3.7.2003 for specified purposes, 1.10.2004 in so far as not already in force) by The Disability Discrimination Act 1995 (Amendment) Regulations 2003 (S.I. 2003/1673), reg. 1(2)(3)**31(3**)

Commencement Information

Sch. 5 in force at 1.10.2004 by S.I. 2004/1717, art. 2(2)

F14

F15 F16

F17

I^{F18}Section 145A of the Trade Union and Labour Relations (Consolidation) Act 1992 (inducements relating to union membership or activities) Section 145B of that Act (inducements relating to collective bargaining) Section 146 of that Act (detriment in relation to union membership and activities)]

Paragraph 156 of Schedule A1 to that Act (detriment in relation to union recognition rights)

Section 23 of the Employment Rights Act 1996 (c. 18) (unauthorised deductions and payments)

Section 48 of that Act (detriment in employment)

Section 111 of that Act (unfair dismissal)

Section 163 of that Act (redundancy payments)

Section 24 of the National Minimum Wage Act 1998 (c. 39) (detriment in relation to national minimum wage)

F20 ...

The Employment Tribunal Extension of Jurisdiction (England and Wales) Order 1994 (S.I. 1994/1623) (breach of employment contract and termination)

The Employment Tribunal Extension of Jurisdiction (Scotland) Order 1994 (S.I. 1994/1624) (corresponding provision for Scotland)

Regulation 30 of the Working Time Regulations 1998 (S.I. 1998/1833) (breach of regulations)

Regulation 32 of the Transnational Information and Consultation of Employees Regulations 1999 (S.I. 1999/3323) (detriment relating to European Works Councils)

F21 ...

F22

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[F23] Regulation 45 of the European Public Limited-Liability Company Regulations 2004 (S.I. 2004/2326) (detriment in employment)

Regulation 33 of the Information and Consultation of Employees Regulations 2004 (S.I. 2004/3426) (detriment in employment)

Paragraph 8 of the Schedule to the Occupational and Personal Pension Schemes (Consultation by Employers and Miscellaneous Amendment) Regulations 2006 (S.I. 2006/349) (detriment in employment)]

[F24]Regulation 34 of the European Cooperative Society (Involvement of Employees) Regulations 2006 (detriment in relation to involvement in a European Cooperative Society)]

F25 ... F26 ...

[F27Regulation 17 of the Cross-border Railways Services (Working Time) Regulations 2008 (breach of regulations)]

[F28...Sections 120 and 127 of the Equality Act 2010 (discrimination etc in work cases)".]

Textual Amendments

- F15 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(a) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F16 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(b) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F17 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(c) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F18 Words in Sch. 5 substituted (1.10.2004) by Employment Relations Act 2004 (c. 24), s. 59(3), Sch. 1 para. 43; S.I. 2004/2566, art. 3(b) (with art. 6)
- F19 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(d) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- **F20** Words in Sch. 5 repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), Sch. 2
- F21 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(e) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F22 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(f) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F23 Words in Sch. 5 inserted (6.4.2007) by Employment Act 2002 (Amendment of Schedules 3, 4 and 5) Order 2007 (S.I. 2007/30), arts. 1, 2 (with art. 3)
- **F24** Words in Sch. 5 inserted (18.8.2006) by The European Cooperative Society (Involvement of Employees) Regulations 2006 (S.I. 2006/2059), regs. 1(2), **34(4)**
- F25 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(g) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- **F26** Words in Sch. 5 omitted (31.12.2020) by virtue of The Companies, Limited Liability Partnerships and Partnerships (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/348), reg. 2, **Sch. 3 para. 8**; 2020 c. 1, Sch. 5 para. 1(1)

- F27 Words in Sch. 5 inserted (27.7.2008) by Cross-border Railway Services (Working Time) Regulations 2008 (S.I. 2008/1660), reg. 1(1), Sch. 3 para. 3(c)
- F28 Sch. 5 entry inserted by 2010 c. 15 Sch. 26 Pt. 1 para. 49(3) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5 (see S.I. 2010/2317, art. 2)

Textual Amendments

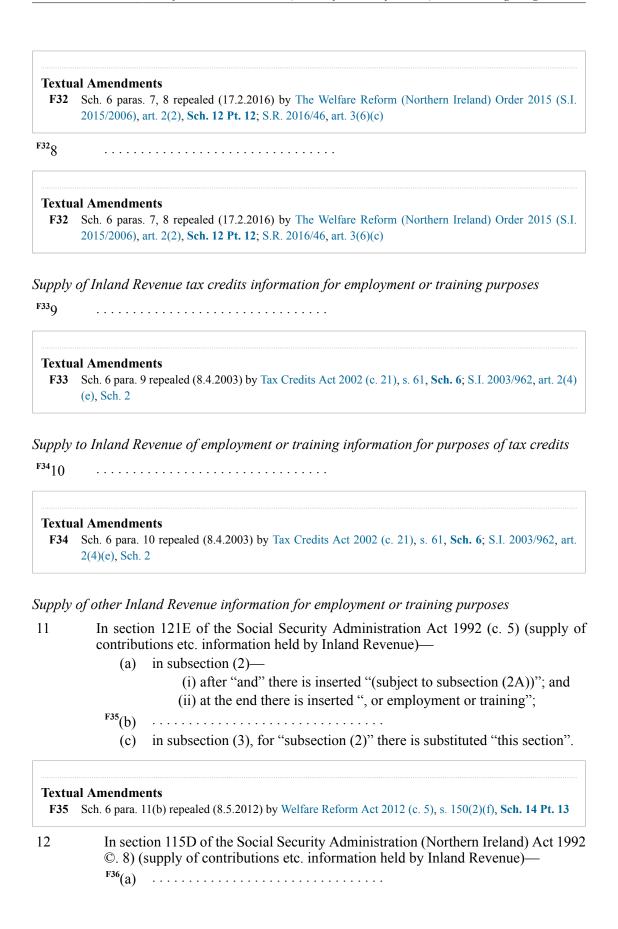
- F15 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(a) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F16 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(b) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F17 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(c) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
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- F19 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(d) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- **F20** Words in Sch. 5 repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), Sch. 2
- F21 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(e) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- F22 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(f) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- **F23** Words in Sch. 5 inserted (6.4.2007) by Employment Act 2002 (Amendment of Schedules 3, 4 and 5) Order 2007 (S.I. 2007/30), arts. 1, 2 (with art. 3)
- F24 Words in Sch. 5 inserted (18.8.2006) by The European Cooperative Society (Involvement of Employees) Regulations 2006 (S.I. 2006/2059), regs. 1(2), 34(4)
- F25 Sch. 5 entry repealed by 2010 c. 15 Sch. 26 Pt. 1 para. 49(2)(g) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5, 2 (see S.I. 2010/2317, art. 2)
- **F26** Words in Sch. 5 omitted (31.12.2020) by virtue of The Companies, Limited Liability Partnerships and Partnerships (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/348), reg. 2, **Sch. 3 para. 8**; 2020 c. 1, Sch. 5 para. 1(1)
- F27 Words in Sch. 5 inserted (27.7.2008) by Cross-border Railway Services (Working Time) Regulations 2008 (S.I. 2008/1660), reg. 1(1), Sch. 3 para. 3(c)
- F28 Sch. 5 entry inserted by 2010 c. 15 Sch. 26 Pt. 1 para. 49(3) Sch. 27 Pt. 1 (as amended) (1.10.2010) by The Equality Act 2010 (Consequential Amendments, Saving and Supplementary Provisions) Order 2010 (S.I. 2010/2279), art. 1(2), Sch. 1 para. 5 (see S.I. 2010/2317, art. 2)

SCHEDULE 6

Section 50

USE OF INFORMATION FOR, OR RELATING TO, EMPLOYMENT AND TRAINING

1		on 3 of the Social Security Act 1998 (c. 14) (use of information)—
	F29(a) F29(b)	
	(b) (c)	in subsection (4), at the end there is inserted "or the Department for Employment and Learning in Northern Ireland".
Textu F29	Sch. 6 para. 1 art. 2(3), Sch	(a)(b) repealed (6.4.2006) by Pensions Act 2004 (c. 35), s. 322(1), Sch. 13 ; S.I. 2006/560,
2		ion 122C of the Social Security Administration Act 1992 (c. 5) (supply of ation to authorities administering benefit)— in subsection (1), after "social security" there is inserted ", child support or war pensions, or employment or training, "; and after subsection (7) there is inserted—
		"(8) In this section and section 122D below "war pension" has the same meaning as in section 25 of the Social Security Act 1989."
3	benefit	ion 122D of that Act (supply of information by authorities administering t), in subsection (1), after "social security" there is inserted ", child support pensions, or employment or training".
4		n 3(3) of the Social Security Act 1998 (c. 14) (which is superseded by aphs 2 and 3) shall cease to have effect.
Supply	of tax infor	nation for employment or training purposes
F305		
Textu F30	al Amendme Sch. 6 para.	ents 5 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), Sch. 14 Pt. 13
^{F31} 6		
Textu	al Amendme Sch. 6 para. 6	ents 6 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), Sch. 14 Pt. 13



	F36(b)
Textu F36	al Amendments Sch. 6 para. 12(a)(b) repealed (17.2.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), Sch. 12 Pt. 12 ; S.R. 2016/46, art. 3(6)(c)
Supply	to Inland Revenue of employment or training information for other purposes
13	In section 121F of the Social Security Administration Act 1992 (supply to Inlar Revenue for purposes of contributions etc. of information held by Secretary of Stat
	(a) in subsection (1), after "war pensions" there is inserted ", or employme or training";
	$^{F37}(b)$
	F37(c)
Textu F37	al Amendments Sch. 6 para. 13(b)(c) repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), Sch. 14 Pt. 13
14	In section 115E of the Social Security Administration (Northern Ireland) Act 199 (c. 8) (supply to Inland Revenue for purposes of contributions etc. of information held by Department or Secretary of State)—
	(a) in subsection (1), after "child support" there is inserted " or employme or training";
	$^{F38}(b)$
	$^{F38}(c)$

Textual Amendments

F38 Sch. 6 para. 14(b)(c) repealed (17.2.2016) by The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006), art. 2(2), **Sch. 12 Pt. 12**; S.R. 2016/46, art. 3(6)(c)

SCHEDULE 7

Section 53

MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 1989 (c. 26)

- 1 (1) Section 182 of the Finance Act 1989 (disclosure of information) is amended as follows.
 - (2) In each of the following provisions—
 - (a) subsection (1)(c) (offence of disclosure of information relevant to statutory sick pay or maternity pay held in the exercise of social security functions),

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- (b) subsection (2A)(a) (meaning of social security functions),
- (c) subsection (4)(c)(iii) (offence of disclosure of information relevant to statutory sick pay or maternity pay held in the exercise of certain other functions), and
- (d) subsection (5)(b) (defence of disclosure with consent),

for "or statutory maternity pay" there is substituted ", statutory maternity pay, statutory paternity pay or statutory adoption pay".

- (3) After subsection (11) there is inserted—
 - "(11A) In this section, references to statutory paternity pay or statutory adoption pay include statutory pay under Northern Ireland legislation corresponding to Part 12ZA or Part 12ZB of the Social Security Contributions and Benefits Act 1992 (c. 4)."

Social Security Contributions and Benefits Act 1992 (c. 4)

The Social Security Contributions and Benefits Act 1992 is amended as follows.

Commencement Information 15 Sch. 7 para. 2 partly in force; Sch. 7 para. 2 not in force at Royal Assent, see s. 55(2); Sch. 7 para. 2 in force for certain purposes at 8.12.2002 and 6.4.2003 by S.I. 2002/2866, art. 2(2)(3), Sch. 1 Pts. 2, 3 F393 F394

Textual Amendments

F39 Sch. 7 para. 3 repealed (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 2**; S.I. 2010/495, art. 4(e)(ii)

- 4 (1) Section 35 (maternity allowance) is amended as follows.
 - (2) In subsection (1), for paragraph (c) there is substituted—
 - "(c) her average weekly earnings (within the meaning of section 35A below) are not less than the maternity allowance threshold for the tax year in which the beginning of the period of 66 weeks mentioned in paragraph (b) above falls;".
 - (3) In subsection (3)(c), for "above or in section 35A(2) or (3) below" there is substituted "or (c) above".
 - (4) After subsection (6) there is inserted—
 - "(6A) In this section "the maternity allowance threshold", in relation to a tax year, means (subject to subsection (6B) below) £30.
 - (6B) The Secretary of State may, in relation to any tax year after 2001-2002, by order increase the amount for the time being specified in subsection (6A) above to such amount as is specified in the order.
 - (6C) When deciding whether, and (if so) by how much, to increase the amount so specified the Secretary of State shall have regard to the movement, over

- such period as he thinks fit, in the general level of prices obtaining in Great Britain (estimated in such manner as he thinks fit).
- (6D) The Secretary of State shall in each tax year carry out such a review of the amount for the time being specified in subsection (6A) above as he thinks fit."

Commencement Information

- Sch. 7 para. 4 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)
- In section 35A (appropriate weekly rate of maternity allowance), for subsections (6) to (8) there is substituted—
 - "(6) In this section "the maternity allowance threshold" has the same meaning as in section 35 above and "specified" means prescribed by or determined in accordance with regulations."

Commencement Information

- I7 Sch. 7 para. 5 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)
- In section 164 (statutory maternity pay entitlement and liability to pay), in subsection (10)(b), for "section 166(2)" there is substituted " section 166(1) and (2)".

Commencement Information

- **18** Sch. 7 para. 6 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), **Sch. 1 Pt. 3** (with Sch. 3)
- In section 176 (Parliamentary control), in subsection (1)(a) (affirmative procedure: regulations), at the end there is inserted "section 171ZE(1); section 171ZN(1."

Social Security Administration Act 1992 (c. 5)

8 The Social Security Administration Act 1992 is amended as follows.

- 19 Sch. 7 para. 8 in force at 6.4.2003 for specified purposes by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)
- I10 Sch. 7 para. 8 in force at 5.7.2003 for specified purposes by S.I. 2003/1666, art. 2(b)
- 9 (1) Section 2B (supplementary provisions about work-focused interviews) is amended as follows.
 - (2) In subsection (1), after "relevant decisions" there is inserted "made under regulations under section 2A or 2AA".
 - (3) In subsection (2), for the words from "is a" to "2A above" there is substituted ", in relation to regulations under section 2A above, is a decision".
 - (4) After subsection (2) there is inserted—

- "(2A) For the purposes of this section a "relevant decision", in relation to regulations under section 2AA above, is a decision that—
 - (a) the partner of a person entitled to a benefit has failed to comply with a requirement to take part in an interview which applied to the partner by virtue of the regulations, or
 - (b) it has not been shown, within the prescribed period mentioned in section 2AA(4)(f)(ii) above, that the partner had good cause for such a failure."
- (5) In subsections (3), (5)(a) and (9), after "section 2A" there is inserted " or 2AA".

Commencement Information

- III Sch. 7 para. 9 in force at 5.7.2003 by S.I. 2003/1666, art. 2(b)
- In section 2C (optional work-focused interviews), in subsection (2)—
 - (a) for the words from "persons" (in the first place it appears) to the end of paragraph (b) there is substituted "—
 - (a) persons making claims for or entitled to any of the benefits listed in section 2A(2) above or any prescribed benefit; and
 - (b) partners of persons entitled to any of the benefits listed in section 2AA(2) above or any prescribed benefit;"; and
 - (b) after "section 2A" there is inserted " or 2AA".

- I12 Sch. 7 para. 10 in force at 5.7.2003 by S.I. 2003/1666, art. 2(b)
- In section 5 (regulations about claims for and payments of benefit), in subsection (5) (application to statutory sick pay and statutory maternity pay), for "and statutory maternity pay" there is substituted ", statutory maternity pay, statutory paternity pay and statutory adoption pay".
- 12 In section 7A (sharing of functions as regards claims and information)—
 - (a) in subsection (2), after "social security" (in each place) there is inserted "or work";
 - (b) in subsection (6), for paragraph (e) there is substituted—
 - "(e) "social security or work matters" means matters relating to—
 - (i) social security, child support or war pensions, or
 - (ii) employment or training;".
- In section 122AA (disclosure of information by the Inland Revenue), in subsection (1) (which permits the disclosure of information relating to statutory sick pay and maternity pay by the Board to certain authorities, or in connection with certain agreements with countries outside the United Kingdom), for "or statutory maternity pay" there is substituted ", statutory maternity pay, statutory paternity pay or statutory adoption pay".
- In section 150 (annual uprating of benefits), in subsection (1)(j), for "section 166(3)" there is substituted "section 166(1)(b), 171ZE(1) or 171ZN(1)".

Changes to legislation: Employment Act 2002 is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

I13 Sch. 7 para. 14 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

In section 190 (Parliamentary control of orders and regulations), in subsection (1), after paragraph (aa) there is inserted—

"(ab) the first regulations to be made under section 2AA;".

Commencement Information

I14 Sch. 7 para. 15 in force at 5.7.2003 by S.I. 2003/1666, art. 2(b)

In section 191 (interpretation – general), for the definition of "the Northern Ireland Department" there is substituted—

""the Northern Ireland Department" means the Department for Social Development but—

- (a) in section 122 and sections 122B to 122E also includes the Department of Finance and Personnel; and
- (b) in sections 121E, 121F, 122, 122ZA, 122C and 122D also includes the Department for Employment and Learning;".

Social Security Administration (Northern Ireland) Act 1992 (c. 8)

In section 167(1) of the Social Security Administration (Northern Ireland) Act 1992 (interpretation – general), for the definition of "the Department" there is substituted—

""the Department" means the Department for Social Development but—

- (a) in sections 109A, 116 and 116B to 116D also includes the Department of Finance and Personnel; and
- (b) in sections 115D, 115E, 116 and 116ZA also includes the Department for Employment and Learning;".

Trade Union and Labour Relations (Consolidation) Act 1992 (c. 52)

The Trade Union and Labour Relations (Consolidation) Act 1992 is amended as follows.

- Sch. 7 para. 18 in force at 6.4.2003 for specified purposes by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)
- I16 Sch. 7 para. 18 in force at 27.4.2003 for specified purposes by S.I. 2003/1190, art. 2(2)(a)
- In section 171 (time limit for proceedings under section 168, 169 or 170), after "168," there is inserted "168A,".

Commencement Information

I17 Sch. 7 para. 19 in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(a)

In section 172(1) (remedies for complaint under section 168 or 170), after "168" there is inserted ", 168A".

Commencement Information

I18 Sch. 7 para. 20 in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(a)

- 21 In section 173 (provisions supplementary to sections 168 to 170)—
 - (a) in subsection (1), after "168" there is inserted ", 168A", and
 - (b) in subsection (2), after "168," there is inserted "168A,".

Commencement Information

I19 Sch. 7 para. 21 in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(a)

- In section 212A(1) (claims and proceedings to which ACAS arbitration scheme applies)—
 - (a) after "tribunal" insert "under, or", and
 - (b) after "contravention of" insert—
 - "(za) section 80G(1) or 80H(1)(b) of the Employment Rights Act 1996 (flexible working),",

and

(c) in paragraph (a), for "the Employment Rights Act 1996" substitute "that Act".

Commencement Information

120 Sch. 7 para. 22 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

I21 Sch. 7 para. 22 in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(a)

Employment Tribunals Act 1996 (c. 17)

- 23 (1) The Employment Tribunals Act 1996 is amended as follows.
 - (2) In section 18(1) (claims and proceedings to which provisions as to conciliation apply)
 - (a) in paragraph (b), after "168," there is inserted "168A,",
 - (b) in paragraph (d)—
 - (i) at the beginning there is inserted "under or", and
 - (ii) after "28," there is inserted "80G(1), 80H(1)(b), ", and
 - (c) in paragraph (f), at the beginning there is inserted "under or".
 - (3) In section 19 (conciliation procedure), at the end of paragraph (a) there is inserted "and".

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Commencement Information 122 Sch. 7 para. 23(1) in force for specified purposes at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3) 123 Sch. 7 para. 23(1) in force at 27.4.2003 in so far as not already in force by S.I. 2003/1190, art. 2(2) (b) (with art. 3) 124 Sch. 7 para. 23(1) in force at 1.10.2004 for specified purposes by S.I. 2004/2185, art. 2 125 Sch. 7 para. 23(2)(a) in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(b) (with art. 3) 126 Sch. 7 para. 23(2)(b)(c) in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3) 127 Sch. 7 para. 23(3) in force at 1.10.2004 by S.I. 2004/2185, art. 2

Employment Rights Act 1996 (c. 18)

The Employment Rights Act 1996 is amended as follows.

Commencement Information

- I28 Sch. 7 para. 24 partly in force; Sch. 7 para. 24 not in force at Royal Assent see s. 55(2); Sch. 7 para. 24 in force for certain purposes at 24.11.2002, 8.12.2002 and 6.4.2003 by S.I. 2002/2866, art. 2(1)-(3), Sch. 1
- 129 Sch. 7 para. 24 in force at 27.4.2003 for specified purposes by S.I. 2003/1190, art. 2(2)(c)
- 25 In section 27(1) (meaning of "wages"), after paragraph (c) there is inserted—
 - "(ca) statutory paternity pay under Part 12ZA of that Act,
 - (cb) statutory adoption pay under Part 12ZB of that Act,".
- 26 (1) Section 47C (leave for family and domestic reasons) is amended as follows.
 - (2) After paragraph (b) of subsection (2) there is inserted—"(ba) ordinary or additional adoption leave,".

Textual Amendments

F40 Sch. 7 para. 26(3) repealed (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 2**; S.I. 2010/495, art. 4(e)(ii)

In section 48 (right to present complaint of detriment to employment tribunal), in subsection (1), for "or 47C" there is substituted ", 47C or 47D".

Commencement Information

130 Sch. 7 para. 27 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

In section 78 (parental leave: special cases), in subsection (6), for the words from "to maternity" to the end there is substituted—

"to parental leave and partly to—

- (a) maternity leave, or
- (b) adoption leave,

or to both."

- 29 (1) Section 88 (pay during notice period: employments with normal working hours) is amended as follows.
 - (2) In subsection (1)(c), for "parental leave" there is substituted " adoption leave, parental leave or paternity leave".
 - (3) In subsection (2), after "statutory maternity pay," there is inserted "paternity pay, statutory paternity pay, adoption pay, statutory adoption pay, ".
- 30 (1) Section 89 (pay during notice period: employments without normal working hours) is amended as follows.
 - (2) In subsection (3)(b), for "parental leave" there is substituted " adoption leave, parental leave or paternity leave".
 - (3) In subsection (4), after "statutory maternity pay," there is inserted "paternity pay, statutory paternity pay, adoption pay, statutory adoption pay,".
- In section 92 (right to written statement of reasons for dismissal), in subsections (2) and (3), for "subsection (4)" there is substituted "subsections (4) and (4A)", and after subsection (4) there is inserted—
 - "(4A) An employee who is dismissed while absent from work during an ordinary or additional adoption leave period is entitled to a written statement under this section without having to request it and irrespective of whether he has been continuously employed for any period if he is dismissed in circumstances in which that period ends by reason of the dismissal."
- In section 98 (fairness of dismissal: general), in subsection (6)—
 - (a) for "are" there is substituted " is ", and
 - (b) in paragraph (a), for "99" there is substituted "98A".

Commencement Information

- I31 Sch. 7 para. 32 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- 33 (1) Section 99 (unfair dismissal: leave for family reasons) is amended as follows.
 - (2) After paragraph (b) of subsection (3) there is inserted—"(ba) ordinary or additional adoption leave,".

F41	(3)							•																								•	
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Textual Amendments

- **F41** Sch. 7 para. 33(3) repealed (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 2**; S.I. 2010/495, art. 4(e)(ii)
- In section 104 (protection for those asserting certain statutory rights), in subsection (4)(c) (relevant statutory rights under the Trade Union and Labour Relations (Consolidation) Act 1992 (c. 52)) after "168," there is inserted "168A,".

Commencement Information

- I32 Sch. 7 para. 34 in force at 27.4.2003 by S.I. 2003/1190, art. 2(2)(c)
- In section 106 (dismissal of replacement employees), in subsection (2)(a), after "childbirth," there is inserted "or on adoption leave".
- In section 112(4) (which provides that an award of compensation for unfair dismissal where no order is made for reinstatement or re-engagement shall be calculated in accordance with certain provisions of that Act), for "127A" there is substituted "126".

Commencement Information

- I33 Sch. 7 para. 36 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- In section 117(3)(a) (which provides that an award of compensation for unfair dismissal where an order for reinstatement or re-engagement is not complied with shall be calculated in accordance with certain provisions of that Act), for "127A" there is substituted "126".

Commencement Information

- I34 Sch. 7 para. 37 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- In section 118(1)(b) (which provides that compensation for unfair dismissal shall include a compensatory award calculated in accordance with certain provisions of that Act), for "126 and 127A(1), (3) and (4)" there is substituted "124A and 126".

Commencement Information

- I35 Sch. 7 para. 38 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- In section 123(1) (which provides that calculation of the compensatory award is subject to the provisions of that section and certain other provisions of that Act), for ", 126, 127 and 127A(1), (3) and (4)" there is substituted ", 124A and 126".

Commencement Information

- I36 Sch. 7 para. 39 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- 40 Section 127A(internal appeal procedures) shall cease to have effect.

- I37 Sch. 7 para. 40 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- In section 191(2) (provisions of the Act which have effect in relation to Crown employment), for paragraph (c) there is substituted—
 - "(c) Parts 6 to 8A,".

Commencement Information

I38 Sch. 7 para. 41 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), **Sch. 1 Pt. 3** (with Sch. 3)

In section 192(2)(e) (provisions of Part 10 of the Act which have effect in relation to service as a member of the armed forces), after "103" there is inserted ", 104C".

Commencement Information

139 Sch. 7 para. 42 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

- In sections 194(2) and 195(2) (provisions of the Act which have effect in relation to employment as a member of the House of Lords or House of Commons staff)—
 - (a) in paragraph (c), for "and 47C" there is substituted ", 47C and 47D", and
 - (b) for paragraph (e) there is substituted—
 - "(e) Parts 7, 8 and 8A,".

Commencement Information

I40 Sch. 7 para. 43 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

- 44 (1) Section 199 (application of the Act to mariners) is amended as follows.
 - (2) In subsection (2) (provisions not applying to share fishermen)—
 - (a) after "47C," there is inserted "47D,", and
 - (b) for "Parts VII and VIII" there is substituted "Parts 7, 8 and 8A".
 - (3) In subsection (8) (provisions whose application is subject to the limitation in subsection (7)), for paragraph (d) there is substituted—
 - "(d) Parts 7, 8 and 8A,".

Commencement Information

I41 Sch. 7 para. 44 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), **Sch. 1 Pt. 3** (with Sch. 3)

- In section 225 (definition of calculation date for the purposes of the calculation of a week's pay in relation to cases connected with rights during employment), at the end there is inserted—
 - "(6) Where the calculation is for the purposes of section 80I, the calculation date is the day on which the application under section 80F was made."

Commencement Information

I42 Sch. 7 para. 45 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

In section 226(3) (definition of calculation date for the purposes of the calculation of a week's pay in relation to cases connected with unfair dismissal), for "119, 121 or 127A" there is substituted "112, 119, 120 or 121".

Changes to legislation: Employment Act 2002 is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Commencement Information

- I43 Sch. 7 para. 46 in force at 1.10.2004 by S.I. 2004/2185, art. 2
- 47 (1) Section 227(1) (maximum amount of week's pay) is amended as follows.
 - (2) Before paragraph (a) there is inserted—
 - "(za) an award of compensation under section 80I(1)(b),".
 - (3) For "or" at the end of paragraph (b) there is substituted—"(ba) an award under section 112(5), or".

Commencement Information

- I44 Sch. 7 para. 47(1)(2) in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)
- 145 Sch. 7 para. 47(3) in force at 1.11.2004 by S.I. 2004/2822, art. 2(a)
- 48 (1) Section 235 (other definitions) is amended as follows.
 - - (3) In the definition of "week" in subsection (1), for "section 86" there is substituted "sections 80A, 80B and 86".

Textual Amendments

- **F42** Sch. 7 para. 48(2) repealed (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 2**; S.I. 2010/495, art. 4(e)(ii)
- 49 (1) Section 236(3) (procedure for making orders and regulations) is amended as follows.
 - (2) After "73," there is inserted "75A, 75B,".

Textual Amendments

F43 Sch. 7 para. 49(3) repealed (6.4.2010) by Work and Families Act 2006 (c. 18), s. 19(2), **Sch. 2**; S.I. 2010/495, art. 4(e)(ii)

Commencement Information

Sch. 7 para. 49 wholly in force at 6.4.2003; Sch. 7 para. 49 not in force at Royal Assent, see s. 55(2); Sch. 7 para. 49 in force for certain purposes at 8.12.2002 by S.I. 2002/2866, art. 2(2), Sch. 1 Pt. 2 and wholly in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3

Finance Act 1997 (c.16)

F4450

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Textual Amendments

F44 Sch. 7 para. 50 repealed (8.5.2012) by Welfare Reform Act 2012 (c. 5), s. 150(2)(f), Sch. 14 Pt. 13

Social Security Act 1998 (c. 14)

In paragraph 5A of Schedule 2 to the Social Security Act 1998 (no appeal against a decision made in consequence of a decision under regulations under section 2A of the Administration Act), after "section 2A" there is inserted " or 2AA".

Commencement Information

I47 Sch. 7 para. 51 in force at 5.7.2003 by S.I. 2003/1666, art. 2(b)

Tax Credits Act 1999 (c. 10)

F4552

Textual Amendments

F45 Sch. 7 para. 52 repealed (8.4.2003) by Tax Credits Act 2002 (c. 21), s. 61, **Sch. 6**; S.I. 2003/962, art. 2(4)(e), Sch. 2

Finance Act 1999 (c. 16)

Sections 132 and 133 of the Finance Act 1999 shall have effect as if statutory maternity pay, statutory paternity pay and statutory adoption pay were matters which are under the care and management of the Commissioners of Inland Revenue.

Commencement Information

148 Sch. 7 para. 53 in force at 1.10.2004 for specified purposes by S.I. 2004/2185, art. 2

Employment Relations Act 1999 (c. 26)

In section 23(1) of the Employment Relations Act 1999 (power to extend application of rights conferred under certain enactments), after paragraph (b) there is inserted—

"(ba) the Employment Act 2002;".

Commencement Information

149 Sch. 7 para. 54 in force at 6.4.2003 by S.I. 2002/2866, art. 2(3), Sch. 1 Pt. 3 (with Sch. 3)

Welfare Reform and Pensions Act 1999 (c. 30)

- In section 72 of the Welfare Reform and Pensions Act 1999, in subsection (3), after paragraph (a) there is inserted—
 - "(aa) section 2AA of the Administration Act,".

Commencement Information

I50 Sch. 7 para. 55 in force at 5.7.2003 by S.I. 2003/1666, art. 2(b)

SCHEDULE 8

Section 54

REPEALS AND REVOCATIONS

Commencement Information

- I51 Sch. 8 in force for certain purposes at 9.9.2002 by S.I. 2002/2256, art. 2(c)(d), Sch.; Sch. 8 in force for certain purposes at 24.11.2002 and 6.4.2003 by S.I. 2002/2866, art. 2(4)(5), Sch. 2 (with transitional and saving provision in Sch. 3 para. 4)
- **I52** Sch. 8 in force at 1.11.2004 for specified purposes by S.I. 2004/2822, art. 2(b)

(1) REPEALS

Short title and chapter	Extent of repeal
Social Security Contributions and Benefits Act 1992 (c. 4).	In section 164(2)(a), the words ", wholly or partly because of pregnancy or confinement".
Social Security Administration Act 1992 (c. 5).	In section 2B(9), the words from "the following" to the first "and". In section 122(2), the word "or" before paragraph (b).
Social Security Administration (Northern Ireland) Act 1992 (c. 8).	In section 116(2), the word "or" before paragraph (b).
Employment Tribunals Act 1996 (c. 17).	In section 19, paragraph (c) and the word "and" immediately before it.
Employment Rights Act 1996 (c. 18).	Section 3(3) and (4). Section 118(4). Section 127A.
Social Security Administration (Fraud) Act 1997 (c. 47).	In Schedule 1, paragraph 12(3).
Employment Rights (Dispute Resolution) Act 1998 (c. 8).	Section 13. In Schedule 1, paragraphs 19 to 21, 23 and 26.
Social Security Act 1998 (c. 14).	Section 3(3).
Social Security Contributions (Transfer of Functions, Etc.) Act 1999 (c. 2).	In Schedule 1, paragraph 13.
Employment Relations Act 1999 (c. 26).	Section 11(6).
Welfare Reform and Pensions Act 1999 (c. 30).	Section 53(2)(b).

(2) REVOCATIONS

Title and reference	Extent of revocation
Social Security Administration (Fraud) (Northern Ireland) Order 1997 (S.I. 1997/1182 (N.I. 11)).	In Schedule 1, paragraph 7.
Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).	In Schedule 1, paragraph 15.

Changes to legislation:

Employment Act 2002 is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

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Changes and effects yet to be applied to:
      s. 7(1) words substituted by 2023 c. 20 Sch. para. 36(2)
      s. 7(2)(a) words substituted by 2023 c. 20 Sch. para. 36(3)
      s. 7(2)(b) words substituted by 2023 c. 20 Sch. para. 36(3)
      s. 7(3) words substituted by 2023 c. 20 Sch. para. 36(4)(a)
      s. 7(3)(c) word omitted by 2023 c. 20 Sch. para. 36(4)(b)
      s. 8(1) words substituted by 2023 c. 20 Sch. para. 37
      s. 8(2)(a) words substituted by 2023 c. 20 Sch. para. 37
      s. 8(2)(b) words substituted by 2023 c. 20 Sch. para. 37
      s. 8(2)(d) words substituted by 2023 c. 20 Sch. para. 37
      s. 10(1) words substituted by 2023 c. 20 Sch. para. 38
      s. 10(2)(a) words substituted by 2023 c. 20 Sch. para. 38
      s. 11(6) words substituted by 2023 c. 20 Sch. para. 39
      s. 12(2)(a) words substituted by 2023 c. 20 Sch. para. 40
      s. 12(2)(b) words substituted by 2023 c. 20 Sch. para. 40
      s. 12(4) words substituted by 2023 c. 20 Sch. para. 40
      s. 13(1) words substituted by 2023 c. 20 Sch. para. 41
      s. 14(1) words substituted by 2023 c. 20 Sch. para. 42
      s. 14(2) words substituted by 2023 c. 20 Sch. para. 42
      s. 49 repealed by 2012 c. 5 Sch. 14 Pt. 1
      s. 55(8) words substituted by 2023 c. 20 Sch. para. 44(a)
      s. 55(8) words substituted by 2023 c. 20 Sch. para. 44(b)
      Sch. 6 para. 12(a) repealed by 2008 c. 10 (N.I.) Sch. 5
      Sch. 6 para. 14(a) repealed by 2008 c. 10 (N.I.) Sch. 5
      Sch. 6 para. 11(a) repealed by 2008 c. 6 Sch. 8
      Sch. 6 para. 13(a) repealed by 2008 c. 6 Sch. 8
      Sch. 6 para. 2 repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 6 para. 3 repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 7 para. 9 repealed by 2009 c. 24 Sch. 7 Pt. 3
      Sch. 7 para. 51 repealed by 2009 c. 24 Sch. 7 Pt. 3
      Sch. 7 para. 55 repealed by 2009 c. 24 Sch. 7 Pt. 3
      Sch. 7 para. 9 repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 7 para. 10 repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 7 para. 12(a) repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 7 para. 15 repealed by 2012 c. 5 Sch. 14 Pt. 1
      Sch. 7 para. 51 repealed by 2012 c. 5 Sch. 14 Pt. 1
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Changes and effects yet to be applied to the whole Act associated Parts and Chapters: Whole provisions yet to be inserted into this Act (including any effects on those

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

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- s. 7(3)(e) and word inserted by 2023 c. 20 Sch. para. 36(4)(c)
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- s. 15(2)(bb) word omitted by 2023 c. 20 Sch. para. 43(a)
- s. 15(2)(bc) inserted by 2023 c. 20 Sch. para. 43(b)