

SCHEDULES

SCHEDULE 1

Sections 11 and 12

PENALTIES: PROCEDURE AND APPEALS

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.

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.
- (3) On an appeal by virtue of sub-paragraph (2) against the determination of a penalty under paragraph 1, the General or Special Commissioners may—

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- (a) if it appears to them that no penalty has been incurred, set the determination aside;
 - (b) if the amount determined appears to them to be appropriate, confirm the determination;
 - (c) if the amount determined appears to them to be excessive, reduce it to such other amount (including nil) as they consider appropriate;
 - (d) if the amount determined appears to them to be insufficient, increase it to such amount not exceeding the permitted maximum as they consider appropriate.
- (4) An appeal from a decision of the Commissioners against the amount of a penalty which has been determined under paragraph 1 or this paragraph shall lie, at the instance of the person liable to the penalty—
- (a) to the High Court, or
 - (b) in Scotland, to the Court of Session as the Court of Exchequer in Scotland;
- and on that appeal the court shall have the like jurisdiction as is conferred on the Commissioners by virtue of this paragraph.

Penalty proceedings before Commissioners

- 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.
- (2) Proceedings under this paragraph shall be by way of information in writing, made to the General or Special Commissioners, and upon summons issued by them to the defendant (or, in Scotland, the defender) to appear before them at a time and place stated in the summons; and they shall hear and decide each case in a summary way.
- (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.
- (4) An appeal against the determination of a penalty in proceedings under this paragraph shall lie to the High Court or, in Scotland, to the Court of Session as the Court of Exchequer in Scotland—
- (a) by any party on a question of law, and
 - (b) by the defendant (or, in Scotland, the defender) against the amount of the penalty.
- (5) On any such appeal the court 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 court considers appropriate;
 - (d) if the amount determined appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the court considers appropriate.

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.

Mitigation of penalties

- 6 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.

Time limits for penalties

- 7 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 Commissioners or the court, at any time within six years after the date on which the penalty was incurred or began to be incurred.

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;
 - “General Commissioners” and “Special Commissioners” have the same meanings as in the Taxes Management Act 1970 (c. 9).

Status: This is the original version (as it was originally enacted).

SCHEDULE 2

Section 29

STATUTORY DISPUTE RESOLUTION PROCEDURES

PART 1

DISMISSAL AND DISCIPLINARY PROCEDURES

CHAPTER 1

STANDARD PROCEDURE

Step 1: statement of grounds for action and invitation to meeting

- 1 (1) The employer must set out in writing the employee's alleged conduct or characteristics, or other circumstances, which lead him to contemplate dismissing or taking disciplinary action against the employee.
- (2) The employer must send the statement or a copy of it to the employee and invite the employee to attend a meeting to discuss the matter.

Step 2: meeting

- 2 (1) The meeting must take place before action is taken, except in the case where the disciplinary action consists of suspension.
- (2) The meeting must not take place unless—
 - (a) the employer has informed the employee what the basis was for including in the statement under paragraph 1(1) the ground or grounds given in it, and
 - (b) the employee has had a reasonable opportunity to consider his response to that information.
- (3) The employee must take all reasonable steps to attend the meeting.
- (4) After the meeting, the employer must inform the employee of his decision and notify him of the right to appeal against the decision if he is not satisfied with it.

Step 3: appeal

- 3 (1) If the employee does wish to appeal, he must inform the employer.
- (2) If the employee informs the employer of his wish to appeal, the employer must invite him to attend a further meeting.
- (3) The employee must take all reasonable steps to attend the meeting.
- (4) The appeal meeting need not take place before the dismissal or disciplinary action takes effect.
- (5) After the appeal meeting, the employer must inform the employee of his final decision.

CHAPTER 2

MODIFIED PROCEDURE

Step 1: statement of grounds for action

- 4 The employer must—
- (a) set out in writing—
 - (i) the employee’s alleged misconduct which has led to the dismissal,
 - (ii) what the basis was for thinking at the time of the dismissal that the employee was guilty of the alleged misconduct, and
 - (iii) the employee’s right to appeal against dismissal, and
 - (b) send the statement or a copy of it to the employee.

Step 2: appeal

- 5 (1) If the employee does wish to appeal, he must inform the employer.
- (2) If the employee informs the employer of his wish to appeal, the employer must invite him to attend a meeting.
- (3) The employee must take all reasonable steps to attend the meeting.
- (4) After the appeal meeting, the employer must inform the employee of his final decision.

PART 2

GRIEVANCE PROCEDURES

CHAPTER 1

STANDARD PROCEDURE

Step 1: statement of grievance

- 6 The employee must set out the grievance in writing and send the statement or a copy of it to the employer.

Step 2: meeting

- 7 (1) The employer must invite the employee to attend a meeting to discuss the grievance.
- (2) The meeting must not take place unless—
 - (a) the employee has informed the employer what the basis for the grievance was when he made the statement under paragraph 6, and
 - (b) the employer has had a reasonable opportunity to consider his response to that information.
- (3) The employee must take all reasonable steps to attend the meeting.

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- (4) After the meeting, the employer must inform the employee of his decision as to his response to the grievance and notify him of the right to appeal against the decision if he is not satisfied with it.

Step 3: appeal

- 8 (1) If the employee does wish to appeal, he must inform the employer.
- (2) If the employee informs the employer of his wish to appeal, the employer must invite him to attend a further meeting.
- (3) The employee must take all reasonable steps to attend the meeting.
- (4) After the appeal meeting, the employer must inform the employee of his final decision.

CHAPTER 2

MODIFIED PROCEDURE

Step 1: statement of grievance

- 9 The employee must—
- (a) set out in writing—
- (i) the grievance, and
- (ii) the basis for it, and
- (b) send the statement or a copy of it to the employer.

Step 2: response

- 10 The employer must set out his response in writing and send the statement or a copy of it to the employee.

PART 3

GENERAL REQUIREMENTS

Introductory

- 11 The following requirements apply to each of the procedures set out above (so far as applicable).

Timetable

- 12 Each step and action under the procedure must be taken without unreasonable delay.

Meetings

- 13 (1) Timing and location of meetings must be reasonable.

- (2) Meetings must be conducted in a manner that enables both employer and employee to explain their cases.
- (3) In the case of appeal meetings which are not the first meeting, the employer should, as far as is reasonably practicable, be represented by a more senior manager than attended the first meeting (unless the most senior manager attended that meeting).

PART 4

SUPPLEMENTARY

Status of meetings

- 14 A meeting held for the purposes of this Schedule is a hearing for the purposes of section 13(4) and (5) of the Employment Relations Act 1999 (c. 26) (definition of “disciplinary hearing” and “grievance hearing” in relation to the right to be accompanied under section 10 of that Act).

Scope of grievance procedures

- 15 (1) The procedures set out in Part 2 are only applicable to matters raised by an employee with his employer as a grievance.
- (2) Accordingly, those procedures are only applicable to the kind of disclosure dealt with in Part 4A of the Employment Rights Act 1996 (c. 18) (protected disclosures of information) if information is disclosed by an employee to his employer in circumstances where—
 - (a) the information relates to a matter which the employee could raise as a grievance with his employer, and
 - (b) it is the intention of the employee that the disclosure should constitute the raising of the matter with his employer as a grievance.

SCHEDULE 3

Section 31

TRIBUNAL JURISDICTIONS TO WHICH SECTION 31 APPLIES

- Section 2 of the [Equal Pay Act 1970 \(c. 41\)](#) (equality clauses)
- Section 63 of the [Sex Discrimination Act 1975 \(c. 65\)](#) (discrimination in the employment field)
- Section 54 of the [Race Relations Act 1976 \(c. 74\)](#) (discrimination in the employment field)
- Section 146 of the [Trade Union and Labour Relations \(Consolidation\) Act 1992 \(c. 52\)](#) (detriment in relation to trade union membership and activities)
- Paragraph 156 of Schedule A1 to that Act (detriment in relation to union recognition rights)
- Section 8 of the [Disability Discrimination Act 1995 \(c. 50\)](#) (discrimination in the employment field)
- 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)

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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)
 Schedule 3 to the [Tax Credits Act 1999 \(c. 10\)](#) (detriment in relation to tax credits)
 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)

SCHEDULE 4

Section 32

TRIBUNAL JURISDICTIONS TO WHICH SECTION 32 APPLIES

Section 2 of the [Equal Pay Act 1970 \(c. 41\)](#) (equality clauses)
 Section 63 of the [Sex Discrimination Act 1975 \(c. 65\)](#) (discrimination in the employment field)
 Section 54 of the [Race Relations Act 1976 \(c. 74\)](#) (discrimination in the employment field)
 Section 146 of the [Trade Union and Labour Relations \(Consolidation\) Act 1992 \(c. 52\)](#) (detriment in relation to trade union membership and activities)
 Paragraph 156 of Schedule A1 to that Act (detriment in relation to union recognition rights)
 Section 8 of the [Disability Discrimination Act 1995 \(c. 50\)](#) (discrimination in the employment field)
 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)
 Schedule 3 to the [Tax Credits Act 1999 \(c. 10\)](#) (detriment in relation to tax credits)
 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)

SCHEDULE 5

Section 38

TRIBUNAL JURISDICTIONS TO WHICH SECTION 38 APPLIES

Section 2 of the [Equal Pay Act 1970](#) (equality clauses)
 Section 63 of the [Sex Discrimination Act 1975 \(c. 65\)](#) (discrimination in the employment field)
 Section 54 of the [Race Relations Act 1976 \(c. 74\)](#) (discrimination in the employment field)

Status: This is the original version (as it was originally enacted).

Section 146 of the [Trade Union and Labour Relations \(Consolidation\) Act 1992 \(c. 52\)](#) (detriment in relation to trade union membership and activities)
Paragraph 156 of Schedule A1 to that Act (detriment in relation to union recognition rights)
Section 8 of the [Disability Discrimination Act 1995 \(c. 50\)](#) (discrimination in the employment field)
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)
Schedule 3 to the [Tax Credits Act 1999 \(c. 10\)](#) (detriment in relation to tax credits)
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)

SCHEDULE 6

Section 50

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

Supply and use of employment or training information by Secretary of State etc.

- 1 In section 3 of the Social Security Act 1998 (c. 14) (use of information)—
 - (a) in subsection (1), after “war pensions” there is inserted “, or employment or training”;
 - (b) in subsection (2)(a), after “war pensions” there is inserted “, or employment or training”; and
 - (c) in subsection (4), at the end there is inserted “or the Department for Employment and Learning in Northern Ireland”.
- 2 In section 122C of the Social Security Administration Act 1992 (c. 5) (supply of information to authorities administering benefit)—
 - (a) in subsection (1), after “social security” there is inserted “, child support or war pensions, or employment or training”; and
 - (b) 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 In section 122D of that Act (supply of information by authorities administering benefit), in subsection (1), after “social security” there is inserted “, child support or war pensions, or employment or training”.

Status: This is the original version (as it was originally enacted).

- 4 Section 3(3) of the Social Security Act 1998 (c. 14) (which is superseded by paragraphs 2 and 3) shall cease to have effect.

Supply of tax information for employment or training purposes

- 5 In section 122 of the Social Security Administration Act 1992 (c. 5) (supply of information held by tax authorities for fraud prevention and verification)—
- (a) in subsection (2), after paragraph (a) there is inserted—
 - “(aa) for use in the prevention, detection, investigation or prosecution of offences relating to payments under section 2 of the Employment and Training Act 1973 (c. 50) or other payments by or to the Secretary of State for any purposes connected with employment or training;”;
 - (b) in that subsection, after paragraph (b) there is inserted “or
 - (c) for use in checking the accuracy of information relating to employment or training and (where appropriate) amending or supplementing such information.”; and
 - (c) in subsection (4), after “paragraph (b)” there is inserted “or (c)”.
- 6 After that section there is inserted—

“122ZA Supply of tax information to assess certain employment or training schemes

- (1) This section applies to information which—
 - (a) relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
 - (b) is required by the Secretary of State or the Northern Ireland Department in order to assess policy relating to such schemes.
- (2) In subsection (1) “designated employment or training scheme” means any scheme which—
 - (a) is operated by the Secretary of State or the Northern Ireland Department (whether under arrangements with any other person or not) for any purposes connected with employment or training; and
 - (b) is designated by the Secretary of State for the purposes of this section.
- (3) In subsection (1) the reference to the commencement or cessation of the self-employment of any person is a reference to the commencement or cessation of any trade, profession or vocation carried on by him.
- (4) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
 - (a) the Secretary of State;
 - (b) the Northern Ireland Department; or
 - (c) an officer of either of them authorised to receive such information for the purposes of this section.

Status: This is the original version (as it was originally enacted).

- (5) This section extends only to disclosure by or under the authority of the Inland Revenue.
- (6) Information which is the subject of disclosure to any person by virtue of this section shall not be further disclosed to any person except where the further disclosure is made—
- (a) to a person to whom disclosure could be made by virtue of subsection (4); or
 - (b) for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers Act 1995 (c. 18) or this Act or to any provision of Northern Ireland legislation corresponding to any of them.”
- 7 In section 116 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply of information held by tax authorities for fraud prevention and verification)—
- (a) in subsection (2), after paragraph (a) there is inserted—
 - “(aa) for use in the prevention, detection, investigation or prosecution of offences relating to payments under section 1 of the Employment and Training Act (Northern Ireland) 1950 (c. 29) or other payments by or to the Department for Employment and Learning for any purposes connected with employment or training;”;
 - (b) in that subsection, after paragraph (b) there is inserted “or
 - (c) for use in checking the accuracy of information relating to employment or training and (where appropriate) amending or supplementing such information.”; and
 - (c) in subsection (4), after “paragraph (b)” there is inserted “or (c)”.
- 8 After that section there is inserted—

“116ZA Supply of tax information to assess certain employment or training schemes

- (1) This section applies to information which—
- (a) relates to the commencement or cessation of employment or self-employment of persons who have participated in any designated employment or training scheme; and
 - (b) is required by the Department or the Secretary of State in order to assess policy relating to such schemes.
- (2) In subsection (1) “designated employment or training scheme” means any scheme which—
- (a) is operated by the Department or the Secretary of State (whether under arrangements with any other person or not) for any purposes connected with employment or training; and
 - (b) is designated by the Department for the purposes of this section.
- (3) In subsection (1) the reference to the commencement or cessation of the self-employment of any person is a reference to the commencement or cessation of any trade, profession or vocation carried on by him.

Status: This is the original version (as it was originally enacted).

- (4) No obligation as to secrecy imposed by statute or otherwise on a person employed in relation to the Inland Revenue shall prevent any such information obtained or held in connection with the assessment or collection of income tax from being disclosed to—
- (a) the Department;
 - (b) the Secretary of State; or
 - (c) an officer of either of them authorised to receive such information for the purposes of this section.
- (5) This section extends only to disclosure by or under the authority of the Inland Revenue.
- (6) Information which is the subject of disclosure to any person by virtue of this section shall not be further disclosed to any person except where the further disclosure is made—
- (a) to a person to whom disclosure could be made by virtue of subsection (4); or
 - (b) for the purposes of any civil or criminal proceedings relating to the Contributions and Benefits Act, the Jobseekers (Northern Ireland) Order 1995 or this Act or to any enactment applying in Great Britain corresponding to any of them.”

Supply of Inland Revenue tax credits information for employment or training purposes

- 9 In paragraph 2 of Schedule 5 to the Tax Credits Act 1999 (c. 10) (use and exchange of information)—
- (a) in sub-paragraph (2)—
 - (i) after “and” there is inserted “(subject to sub-paragraph (2A))”; and
 - (ii) at the end there is inserted “, or employment or training”;
 - (b) after that sub-paragraph there is inserted—

“(2A) An authorised officer may not require the supply under sub-paragraph (2) of information for use for the purposes of functions relating to employment or training.”; and
 - (c) in sub-paragraph (3), for “sub-paragraph (2) above” there is substituted “this paragraph”.

Supply to Inland Revenue of employment or training information for purposes of tax credits

- 10 In paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (use and exchange of information)—
- (a) in sub-paragraph (1), after “war pensions” there is inserted “, or employment or training”;
 - (b) in sub-paragraph (2), after “and” there is inserted “(subject to sub-paragraph (2A))”; and
 - (c) after that sub-paragraph there is inserted—

“(2A) An officer of the Inland Revenue may not require the supply under sub-paragraph (2) of information which is held for the purposes of functions relating to employment or training.”

Supply of other Inland Revenue information for employment or training purposes

- 11 In section 121E of the Social Security Administration Act 1992 (c. 5) (supply of contributions etc. information held by Inland Revenue)—
- (a) in subsection (2)—
 - (i) after “and” there is inserted “(subject to subsection (2A))”; and
 - (ii) at the end there is inserted “, or employment or training”;
 - (b) after that subsection there is inserted—

“(2A) An authorised officer may not require the supply under subsection (2) of information for use for the purposes of functions relating to employment or training.”; and
 - (c) in subsection (3), for “subsection (2)” there is substituted “this section”.
- 12 In section 115D of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (supply of contributions etc. information held by Inland Revenue)—
- (a) in subsection (2)—
 - (i) after “and” there is inserted “(subject to subsection (2A))”; and
 - (ii) at the end there is inserted “or employment or training”;
 - (b) after that subsection there is inserted—

“(2A) An authorised officer may not require the supply under subsection (2) of information for use for the purposes of functions relating to employment or training.”; and
 - (c) in subsection (3), for “subsection (2)” there is substituted “this section”.

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 Inland Revenue for purposes of contributions etc. of information held by Secretary of State)—
- (a) in subsection (1), after “war pensions” there is inserted “, or employment or training”;
 - (b) in subsection (2), after “and” there is inserted “(subject to subsection (2A))”; and
 - (c) after that subsection there is inserted—

“(2A) An officer of the Inland Revenue may not require the supply under subsection (2) of information which is held for the purposes of functions relating to employment or training.”
- 14 In section 115E of the Social Security Administration (Northern Ireland) Act 1992 (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 employment or training”;
 - (b) in subsection (2), after “and” there is inserted “(subject to subsection (2A))”; and
 - (c) after that subsection there is inserted—

“(2A) An officer of the Inland Revenue may not require the supply under subsection (2) of information which is held for the purposes of functions relating to employment or training.”

Status: This is the original version (as it was originally enacted).

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),
 - (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)

- 2 The Social Security Contributions and Benefits Act 1992 is amended as follows.
- 3 In section 4 (payments treated as remuneration and earnings), in subsection (1)(a) (payments in satisfaction of entitlement to statutory sick pay or maternity pay), after “maternity pay;” there is inserted—
- “(iii) statutory paternity pay; or
 - (iv) statutory adoption pay;”.
- 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.

Status: This is the original version (as it was originally enacted).

(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.”

5 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.”

6 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)”.

7 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.

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”.

10 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

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- (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”.
- 11 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;”.
- 13 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”.
- 14 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)”.
- 15 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;”.
- 16 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)

- 17 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)

- 18 The Trade Union and Labour Relations (Consolidation) Act 1992 is amended as follows.
- 19 In section 171 (time limit for proceedings under section 168, 169 or 170), after “168,” there is inserted “168A,”.
- 20 In section 172(1) (remedies for complaint under section 168 or 170), after “168” there is inserted “, 168A”.
- 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,”.
- 22 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”.

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”.

Employment Rights Act 1996 (c. 18)

- 24 The Employment Rights Act 1996 is amended as follows.
- 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,”.
- (3) For “or” at the end of paragraph (c) of subsection (2) there is substituted—
- “(ca) paternity leave, or”.

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- 27 In section 48 (right to present complaint of detriment to employment tribunal), in subsection (1), for “or 47C” there is substituted “, 47C or 47D”.
- 28 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,”.
- 31 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.”
- 32 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”.
- 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,”.
- (3) For “or” at the end of paragraph (c) of subsection (3) there is substituted—
- “(ca) paternity leave, or”.
- 34 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,”.
- 35 In section 106 (dismissal of replacement employees), in subsection (2)(a), after “childbirth,” there is inserted “or on adoption leave”.

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- 36 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”.
- 37 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”.
- 38 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”.
- 39 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”.
- 40 Section 127A (internal appeal procedures) shall cease to have effect.
- 41 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.”
- 42 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”.
- 43 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.”
- 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.”
- 45 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.”
- 46 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”.
- 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).”

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- (3) For “or” at the end of paragraph (b) there is substituted—
 “(ba) an award under section 112(5), or”.
- 48 (1) Section 235 (other definitions) is amended as follows.
- (2) In subsection (1), there is inserted at the appropriate place—
 ““paternity leave” means leave under section 80A or 80B.”.
- (3) In the definition of “week” in subsection (1), for “section 86” there is substituted
 “sections 80A, 80B and 86”.
- 49 (1) Section 236(3) (procedure for making orders and regulations) is amended as follows.
- (2) After “73,” there is inserted “75A, 75B,”.
- (3) After “76,” there is inserted “80A, 80B, 80G,”.

Finance Act 1997 (c. 16)

- 50 In section 110 of the Finance Act 1997 (which only permits the supply by social security authorities to the Board of information for certain specified uses), in subsection (5A) (which ensures that certain kinds of disclosure are nevertheless permitted), for the words from “or paragraph 3” to the end there is substituted “, paragraph 3 of Schedule 5 to the Tax Credits Act 1999 (supply to Inland Revenue for purposes of tax credit of information so held) or section 14 of the Employment Act 2002 (supply to Inland Revenue for purposes of statutory paternity pay or statutory adoption pay of information so held).”

Social Security Act 1998 (c. 14)

- 51 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”.

Tax Credits Act 1999 (c. 10)

- 52 In section 18 of the Tax Credits Act 1999 (interpretation), in the definition of “the Department”, at the end there is inserted “but in paragraphs 2 and 3 of Schedule 5 also includes the Department for Employment and Learning in Northern Ireland”.

Finance Act 1999 (c. 16)

- 53 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.

Employment Relations Act 1999 (c. 26)

- 54 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;”.

Welfare Reform and Pensions Act 1999 (c. 30)

- 55 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,”.

SCHEDULE 8

Section 54

REPEALS AND REVOCATIONS

(1) REPEALS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
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).

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(2) REVOCATIONS

<i>Title and reference</i>	<i>Extent of revocation</i>
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.