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**Changes to legislation:** There are currently no known outstanding effects for the Work and Families Act 2006, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

#### LEAVE AND PAY RELATED TO BIRTH OR ADOPTION: FURTHER AMENDMENTS

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

- 60 (1) Section 660 of the Income Tax (Earnings and Pensions) Act 2003 (taxable benefits: UK benefits) is amended as follows.
- (2) Table A in subsection (1) is amended in accordance with sub-paragraphs (3) to (5).
- (3) Before the entry relating to bereavement allowance insert—

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“Additional statutory paternity pay	SSCBA 1992	Section 171ZEA or 171ZEB
	Any provision made for Northern Ireland which corresponds to section 171ZEA or 171ZEB of SSCBA 1992.”	

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- (4) After the entry relating to jobseeker's allowance insert—

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“Ordinary statutory paternity pay	SSCBA 1992	Section 171ZA or 171ZB
	Any provision made for Northern Ireland which corresponds to section 171ZA or 171ZB of SSCBA 1992.”	

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- (5) Omit the entry relating to statutory paternity pay.
- (6) In subsection (2), for the words from “statutory adoption pay” to “statutory paternity pay” substitute—
- “additional statutory paternity pay;  
ordinary statutory paternity pay;  
statutory adoption pay;  
statutory maternity pay;”.

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#### **Commencement Information**

**II** Sch. 1 para. 60 in force at 6.4.2010 by S.I. 2010/495, art. 4(d)

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