
Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 62. (See end of Document for details)

SCHEDULES

SCHEDULE 7

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

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

- 62 (1) Section 660 (taxable benefits: UK benefits - Table A) is amended as follows.
- (2) In subsection (1), in Table A, the entry relating to additional statutory paternity pay is repealed.
- (3) In subsection (1), in Table A, in the entry relating to ordinary statutory paternity pay, in the left hand column, for “Ordinary statutory” there is substituted “Statutory”.
- (4) In subsection (1), in Table A, after the entry relating to statutory maternity pay there is inserted—

“Statutory shared parental pay	SSCBA 1992	Section 171ZU or 171ZV
	Any provision made for Northern Ireland which corresponds to section 171ZU or 171ZV of SSCBA 1992”.	

- (5) In subsection (2)—
- (a) the entry relating to additional statutory paternity pay is repealed;
- (b) in the entry relating to ordinary statutory paternity pay, the word “ordinary” is repealed;
- (c) after the entry relating to statutory maternity pay there is inserted— “statutory shared parental pay;”.

Commencement Information

- I1** Sch. 7 para. 62(1)(4)(5)(c) in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(z\)](#)
- I2** Sch. 7 para. 62(2)(3)(5)(a)(b) in force at 5.4.2015 by [S.I. 2014/1640](#), [art. 7\(jj\)](#) (with [art. 16](#))

Changes to legislation:

There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 62.