
STATUTORY INSTRUMENTS

2014 No. 3255

The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014

Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

11.—(1) Regulation 5 (time off in connection with childbirth and adoption) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ is amended as follows.

(2) In paragraph (1)—

- (a) in sub-paragraph (d) omit “ordinary”;
- (b) omit sub-paragraph (da);
- (c) in sub-paragraph (e) for “an ordinary” substitute “a”;
- (d) in sub-paragraph (ea) omit “sections 80AA or 80BB of the Employment Rights Act 1996 or”;
- (e) after sub-paragraph (ga) insert—
 - “(h) is paid statutory shared parental pay,
 - (i) is absent from work during a period of shared parental leave under section 75E or 75G of the Employment Rights Act 1996.”.

(3) In paragraph (3A) omit “Parts 2 or 3 of the Additional Statutory Paternity Pay (General) Regulations 2010 or”.

(4) After paragraph (3A) insert—

“(3B) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(i) for such period as that person would have been paid statutory shared parental pay had the conditions of entitlement in Parts 2 or 3 of the Statutory Shared Parental Pay (General) Regulations 2014 been satisfied.”.

Commencement Information

- I1** Art. 11(1)(2)(e)(4) in force at 31.12.2014, see **art. 1(2)**
- I2** Art. 11(2)(a)-(d), (3) in force at 5.4.2015, see **art. 1(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014, Section 11.