
STATUTORY INSTRUMENTS

2014 No. 3255

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

Tax Credits (Definition and Calculation of Income) Regulations 2002

12.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(1) are amended as follows.

(2) In regulation 4 (employment income)—

(a) in paragraph (1)(h)—

(i) omit “ordinary”;

(ii) omit “, additional statutory paternity pay”;

(iii) for “or adoption pay” substitute “, statutory shared parental pay or adoption pay”.

(3) In regulation 7 (social security income)—

(a) in entry 21A in Table 3—

(i) omit “ordinary”;

(ii) omit “additional statutory paternity pay”;

(b) after entry 21A in Table 3 insert—

“21B Statutory shared parental pay under Part 12ZC of the Contributions and Benefits Act.

Commencement Information

I1 Art. 12(1)(2)(a)(iii)(3)(b) in force at 31.12.2014, see **art. 1(2)**

I2 Art. 12(2)(a)(i)(ii)(3)(a) 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 12.