

**2015 No. 175**

**TAX CREDITS**

**SOCIAL SECURITY**

**The Social Security and Tax Credits (Miscellaneous  
Amendments) Regulations 2015**

*Made* - - - - *9th February 2015*

*Laid before Parliament* *10th February 2015*

*Coming into force in accordance with regulation 1(2) and (3)*

These Regulations are made by the Treasury and the Commissioners for Her Majesty's Revenue and Customs with the concurrence of the Secretary of State and the Department for Social Development<sup>(a)</sup> in relation to regulation 3 and to regulations 2, 8 and 9 insofar as they relate to the amendments made by regulation 3.

The powers exercised by the Treasury are those conferred by sections 3(2) and 175(3) and 175(4) of the Social Security Contributions and Benefits Act 1992<sup>(b)</sup>, sections 3(2), 171(3) and 171(4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(c)</sup> and section 7(6) of the Tax Credits Act 2002<sup>(d)</sup>.

The powers exercised by the Commissioners for Her Majesty's Revenue and Customs are those conferred by sections 175(3) and 175(4) of, and paragraph 6(1) of Schedule 1, to the Social Security Contributions and Benefits Act 1992<sup>(e)</sup> and 171(3) and (4) of, and paragraph 6(1) of Schedule 1 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(f)</sup> and now exercisable by them<sup>(g)</sup>.

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- (a) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7) were transferred to the Department for Social Development by article 8(b) of, and Part 2 of Schedule 6 to the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. (N. I.) 1999 No.481).
  - (b) 1992 c. 4. Sections 3(2) and 175(4) were amended by paragraphs 3 and 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
  - (c) 1992 c. 7. Section 3(2) was amended by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Function, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671).
  - (d) 2002 c. 21.
  - (e) Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 77 of Schedule 7 to the Social Security Act 1998 (c.14), paragraph 35 of Schedule 3 to the Social Security (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 185 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).
  - (f) Relevant amendments to paragraph 6 of Schedule 1 were made by paragraph 58 of Schedule 6 to the Social Security (Northern Ireland) Order 1998 (S.I. 1998/1506), paragraph 34 of Schedule 3 to S.I (N.I.) 1999/ 671 and paragraph 204 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003.
  - (g) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

## **Citation and commencement**

1.—(1) These Regulations may be cited as the Social Security and Tax Credits (Miscellaneous Amendments) Regulations 2015.

(2) This regulation and the regulations specified in regulation 9 come into force on 5th March 2015.

(3) The remaining regulations come into force on 5th April 2015.

## **Amendment of the Social Security (Contributions) Regulations 2001**

2. The Social Security (Contributions Regulations) 2001(a) are amended as follows.

### **Amendment of Regulation 9**

3.—(1) Regulation 9 (earnings period for statutory maternity pay, ordinary and additional statutory paternity pay, statutory adoption pay and statutory sick pay paid by the Board) is amended as follows.

(2) In the heading —

(a) for “ordinary and additional statutory paternity pay” substitute “statutory paternity pay”;

(b) after “statutory adoption pay” insert “, statutory shared parental pay”.

(3) In paragraph (2)—

(a) for both instances of “ordinary statutory paternity pay, additional statutory paternity pay” substitute “statutory paternity pay”;

(b) before both instances of “or statutory adoption pay” insert “, statutory shared parental pay”.

(4) In paragraph (2A)—

(a) in sub-paragraph (b) omit “ordinary”;

(b) omit sub-paragraph (ba);

(c) at the end of sub-paragraph (ba) for “and” substitute “,”;

(d) at the end of sub-paragraph (c) insert—

“and

(d) in relation to statutory shared parental pay, section 171ZX(3)(b),”.

### **Amendment of Schedule 4**

4.—(1) Schedule 4 (provisions derived from the Income Tax Acts and the Income Tax (Pay As You Earn) Regulations 2003) is amended as follows.

(2) In paragraph 7(13)(b)—

(a) in sub-paragraph (vii) omit “ordinary”;

(b) omit sub-paragraph (viia);

(c) at the end of sub-paragraph (viia) omit “and”;

(d) at the end of sub-paragraph (viii) for “.” substitute —

“; and

(ix) any statutory shared parental pay.”.

(3) In paragraph 9—(a) in sub-paragraph (1)(g) omit “ordinary”;

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(a) S.I. 2001/1004; relevant amending instruments are S.I.2003/193, 2004/770, 2004/2246, 2006/576, 2007/1056, 2009/111, 2010/721, 2010/2450, 2012/817, 2012/821, 2013/622 and 2014/1016.

(b) Section 171ZX(3) was inserted by section 119 of the Children and Families Act 2014 (c. 6).

- (a) omit sub-paragraph (1)(ga);
  - (b) at the end of sub-paragraph (1)(ga) omit “and”;
  - (c) at the end of sub-paragraph (1)(h) for “;” substitute—  
“; and
  - (i) the amount of statutory shared parental pay paid to the employee;”.
- (4) In paragraph 11(4)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay” substitute “statutory paternity pay”;
  - (b) before “ and statutory adoption pay” insert “, statutory shared parental pay.”
- (5) In paragraph 22—
- (a) in sub-paragraph (1)—
    - (i) in sub-paragraph (da) omit “ordinary”;
    - (ii) omit sub-paragraph (daa);
    - (iii) at the end of paragraph (daa) omit “and”;
    - (iv) at the end of sub-paragraph (db) for “.” substitute—  
“; and
    - (dc) the total amount of statutory shared parental pay paid during the year.”;
  - (b) in sub-paragraph (2)—
    - (i) in sub-paragraph (da) omit “ordinary”;
    - (ii) omit sub-paragraph (daa);
    - (iii) at the end of sub-paragraph (daa) omit “and”;
    - (iv) at the end of sub-paragraph (db) for “.” substitute—  
“; and
    - (dc) in respect of statutory shared parental pay paid during the year to all his employees the total of the amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014(a).”.

#### **Amendment of Schedule 4A**

**5.—**(1) Schedule 4A (Real Time Returns)(b) is amended as follows.

- (2) In paragraph 15 omit “ordinary”.
- (3) Omit paragraphs 16 and 17.
- (4) Before paragraph 18 insert —

#### **“Information about statutory shared parental pay**

**17A.** If any, the total amount of statutory shared parental pay paid during the year to date in this employment.

**17B.** Where statutory shared parental pay has been paid during the year to date, the following information from the employee’s application for the payment under, as the case may be, regulation 6, 7, 19, or 20 (notification and evidential requirements) of the Statutory Shared Parental Pay (General) Regulations 2014(c) —

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(a) S.I. 2014/2929.  
 (b) Schedule 4A was inserted by S.I. 2012/821.  
 (c) S.I. 2014/3051.

- (a) the name of the employee’s spouse or partner who has the main responsibility (apart from the employee) for the care of the child to which the application relates, and
- (b) where there is such a number, the national insurance number of the employee’s spouse or partner who has the main responsibility (apart from the employee) for the care of the child to whom the application relates.

For the purposes of this regulation “partner” has the meaning given in regulation 2(1) of the Statutory Shared Parental Pay (General) Regulations 2014.”.

**Amendment of Schedule 4B**

- 6.—(1) Schedule 4B (deductions in respect of statutory payments)(a) is amended as follows.
- (2) In paragraph 3 omit “ordinary”.
- (3) Omit paragraph 4.
- (4) After paragraph 4 insert—

“4A. In respect of statutory shared parental pay paid during the year to all employees, the total amounts determined under regulation 5 (deductions from payments to the Commissioners) of the Statutory Shared Parental Pay (Administration) Regulations 2014.”.

**Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002**

7. For regulation 4(1)(h) of the Tax Credits (Definition and Calculation of Income) Regulations 2002(b) substitute—

“(h) the amount (if any) by which a payment of statutory maternity pay, statutory paternity pay, statutory shared parental pay or statutory adoption pay exceeds £100 per week;”.

**Provisions coming into force on 5th March 2015**

- 8. The provisions coming into force on 5th March 2015 are—
  - (a) this regulation;
  - (b) regulation 2;
  - (c) regulation 3(1), (2)(b), (3)(b), (4)(c) and (d);
  - (d) regulation 4(1), (2)(c) and (d), (3)(c) and (d), (4)(b), (5)(a)(iii) and (iv), (5)(b)(iii) and (iv);
  - (e) regulation 5(1) and (4);
  - (f) regulation 6(1) and (4).

**Transitional Provisions**

9. The amendments made by these Regulations in those regulations which come into force on 5th April 2015 in accordance with regulation 1(3) do not have effect where—

- (a) they relate to additional statutory paternity pay and additional statutory paternity pay that has been paid on or after 5th April 2015, or
- (b) they relate to ordinary statutory paternity pay and ordinary statutory paternity pay that has been paid on or after 5th April 2015.

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(a) Schedule 4B was inserted by S.I. 2012/821.  
 (b) S.I. 2002/2006, relevant amendments are S.I. 2003/732, S.I. 2010/2494 and S.I. 2014/3255.

9th February 2015

Two of the Lords Commissioners for Her Majesty's Treasury

*Harriett Baldwin*  
*Mark Lancaster*

*Edward Troup*  
*Simon Bowles*

9th February 2015

Two of the Commissioners of Her Majesty's Revenue and Customs

The Secretary of State concurs with the making of these Regulations as indicated in the preamble.  
Signed by the authority of the Secretary of Work and Pensions

*Steve Webb*  
Minister of State

9th February 2015

Department for Work and Pensions

The Department for Social Development concurs with the making of these Regulations as indicated in the preamble.  
Signed with the Official Seal of the Department for Social Development on 4th February 2015



*Anne McCleary*

A senior officer of the Department for Social Development

#### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Section 119 of the Children and Families Act 2014 (c. 6) inserted section 171ZU into the Social Security Contributions and Benefits Act 1992 (c. 4). Section 5(1) of the Work and Families Act (Northern Ireland) 2015 (c. 1) inserted sections 167ZU and 167ZV into the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). These provisions introduced the right to statutory shared parental pay.

Section 125 of the Children and Families Act 2014 and section 7 of the Work and Families Act (Northern Ireland) 2015 removed the right to additional paternity pay. As a consequence of the abolition of additional statutory paternity pay “ordinary statutory paternity pay” is re-named “statutory paternity pay”.

These Regulations make consequential amendments to secondary legislation to remove reference to ordinary statutory paternity pay and additional statutory paternity pay and insert references to statutory shared parental pay.

A tax information and impact note has not been prepared for these Regulations as they are part of a package of legislative measures for which the relevant impact assessment is the “Modern Workplaces: shared parental leave and pay administration consultation impact assessment” which was published in February 2013. A copy of that impact assessment can be obtained from the Department for Business, Innovation and Skills, Labour Markets Directorate, 1 Victoria Street, London SW1H 0ET. Copies have also been placed in the libraries of both Houses of Parliament.

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