
STATUTORY INSTRUMENTS

2015 No. 175

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

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 (viiia);
- (c) at the end of sub-paragraph (viiia) 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”;

- (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”;

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(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⁽¹⁾.”