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STATUTORY INSTRUMENTS

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**2006 No. 1947**

**The Work and Families (Northern Ireland) Order 2006**

*Additional paternity leave and pay*

**Liability to make payments of additional statutory paternity pay**

11. After section 167ZEC of the Contributions and Benefits Act insert—

**“Liability to make payments of additional statutory paternity pay**

**167ZED.**—(1) The liability to make payments of additional statutory paternity pay under section 167ZEA or 167ZEB is a liability of any person of whom the person entitled to the payments has been an employee as mentioned in subsection (2)(b) of that section.

(2) Regulations shall make provision as to a former employer’s liability to pay additional statutory paternity pay to a person in any case where the former employee’s contract of service with him has been brought to an end solely, or mainly, for the purpose of avoiding liability for additional statutory paternity pay or ordinary statutory paternity pay, or both.

(3) The Department may, with the concurrence of the Commissioners for Her Majesty’s Revenue and Customs, by regulations specify circumstances in which, notwithstanding this section, liability to make payments of additional statutory paternity pay is to be a liability of the Commissioners.”.