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STATUTORY RULES OF NORTHERN IRELAND

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**2002 No. 379**

**Statutory Paternity Pay and Statutory Adoption Pay  
(Administration) Regulations (Northern Ireland) 2002**

**Application for funding from the Board**

4.—(1) If an employer is entitled to a payment determined in accordance with regulation 3 in respect of statutory paternity pay or statutory adoption pay which he is required to pay to an employee or employees for an income tax month or income tax quarter, and the payment exceeds the aggregate of—

- (a) the total amount of tax which the employer is required to pay to the collector of taxes in respect of the deductions from the emoluments of his employees in accordance with the Income Tax (Employments) Regulations 1993(1) for the same income tax month or income tax quarter,
- (b) the total amount of the deductions made by the employer from the emoluments of his employees for the same income tax month or income tax quarter in accordance with regulations under section 22(5) of the Teaching and Higher Education Act 1998(2) or section 73B of the Education (Scotland) Act 1980(3) or in accordance with Article 3(5) of the Education (Student Support) (Northern Ireland) Order 1998(4),
- (c) the total amount of contributions payments which the employer is required to pay to the collector of taxes in respect of the emoluments of his employees (whether by means of deduction or otherwise) in accordance with the Contributions Regulations for the same income tax month or income tax quarter, and
- (d) the total amount of payments which the employer is required to pay to the collector of taxes in respect of the deductions made on account of tax from payments to sub-contractors in accordance with section 559 of the Income and Corporation Taxes Act 1988(5) for the same income tax month or income tax quarter,

the employer may apply to the Board in accordance with paragraph (2) for funds to pay the statutory paternity pay or statutory adoption pay (or so much of it as remains outstanding) to the employee or employees.

(2) Where—

- (a) the condition in paragraph (1) is satisfied, or

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(1) S.I.1993/744; regulation 40 (concerning monthly payments) was amended by regulation 6 of S.I. 1993/2276; regulation 41 (concerning monthly payments) was amended by regulation 7 of S.I. 1993/2276, regulation 2 of S.I. 2000/1152 and by regulation 3 of S.I. 2000/2742

(2) 1998 c. 30

(3) 1980 c. 44

(4) S.I. 1998/1760 (N.I. 14)

(5) 1988 c. 1; section 559 was amended by section 139 of, and paragraph 1 of Schedule 27 to, the Finance Act 1995 (c. 4) and partly repealed by Part 8(21) of Schedule 29 to that Act; also amended by section 54(5) of the Finance Act 1997 (c. 16) and by section 55(2) of, and paragraph 2 of Schedule 8 to, the Finance Act 1998 (c. 36), and partly repealed by Part 3(1) of Schedule 40 to the Finance Act 2002 (c. 23)

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(b) the employer considers that the condition in paragraph (1) will be satisfied on the date of any subsequent payment of emoluments to one or more employees who are entitled to payment of statutory paternity pay or statutory adoption pay,  
the employer may apply to the Board for funding in a form approved for that purpose by the Board.

(3) An application by an employer under paragraph (2) shall be for an amount up to, but not exceeding, the amount of the payment to which the employer is entitled in accordance with regulation 3 in respect of statutory paternity pay and statutory adoption pay which he is required to pay to an employee or employees for the income tax month or income tax quarter to which the payment of emoluments relates.