
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the funding of employers' liabilities to make payments of statutory parental bereavement pay; they also impose obligations on employers in connection with such payments and confer powers on the Commissioners for Her Majesty's Revenue and Customs ("the Commissioners").

Under regulation 3, an employer is entitled to an amount equal to 92 per cent. of payments made by the employer of statutory parental bereavement pay, or the whole of such payments if the employer is a small employer. Regulations 4 to 7 provide for employers to be reimbursed through deductions from income tax, national insurance and other payments that they would otherwise make to the Commissioners, and for the Commissioners to fund payments to the extent that employers cannot be fully reimbursed in this way. Regulation 8 enables the Commissioners to recover overpayments to employers.

Regulation 9 requires employers to maintain records relevant to the payment of statutory parental bereavement pay to employees or former employees, and regulation 10 empowers officers of Revenue and Customs to inspect, copy or remove employers' payment records.

Regulation 11 requires an employer who decides not to make any, or any further, payments of statutory parental bereavement pay to an employee or a former employee to give that person the details of the decision and the reasons for it. Regulations 12 and 13 provide for officers of Revenue and Customs to determine issues relating to a person's entitlement to statutory parental bereavement pay. Regulation 14 provides for employers, employment agencies, persons claiming statutory parental bereavement pay and others to furnish information or documents to an officer of Revenue and Customs on request.

A separate impact assessment has not been prepared for these Regulations. The Regulations are part of a package of legislative measures and the relevant impact assessment is the Parental Bereavement (Leave and Pay) Bill impact assessment which was published in April 2020 (<https://www.economy-ni.gov.uk/sites/default/files/consultations/economy/equality-impact-assessment-parental-bereavement-leave-and-pay.pdf>).