



Employment Act 2002

2002 CHAPTER 22

PART 1

STATUTORY LEAVE AND PAY

CHAPTER 1

PATERNITY AND ADOPTION

Administration and enforcement: pay

5 General functions of the Board

- (1) For the purposes of the Inland Revenue Regulation Act 1890 (c. 21), except sections 21, 22 and 35, everything that relates to statutory paternity pay or statutory adoption pay shall be taken to relate to inland revenue; and the expressions “in relation to inland revenue”, “Collector of Inland Revenue” and “Officer of Inland Revenue” are to be read accordingly.
- (2) The reference in section 4(1) of that Act (appointment of collectors, officers and other persons) to collecting, receiving, managing and accounting for inland revenue shall be taken to include a reference to paying and managing statutory paternity pay and statutory adoption pay.
- (3) In any declaration for the purposes of section 6 of the Taxes Management Act 1970 (c. 9) (declarations on taking office), whether made before or after the commencement of this section, the reference to an offence relating to inland revenue shall be taken to include a reference to an offence relating to statutory paternity pay or statutory adoption pay.

Status:

Point in time view as at 08/12/2002. This version of this provision has been superseded.

Changes to legislation:

Employment Act 2002, Section 5 is up to date with all changes known to be in force on or before 21 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.