

**Changes to legislation:** There are currently no known outstanding effects for the Children and Families Act 2014, Cross Heading: Income Tax (Earnings and Pensions) Act 2003 (c. 1). (See end of Document for details)

## SCHEDULES

### SCHEDULE 7

#### STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

##### *Income Tax (Earnings and Pensions) Act 2003 (c. 1)*

61 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

#### Commencement Information

**II** Sch. 7 para. 61 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(y\)](#)

- 62 (1) Section 660 (taxable benefits: UK benefits - Table A) is amended as follows.
- (2) In subsection (1), in Table A, the entry relating to additional statutory paternity pay is repealed.
- (3) In subsection (1), in Table A, in the entry relating to ordinary statutory paternity pay, in the left hand column, for “Ordinary statutory” there is substituted “Statutory”.
- (4) In subsection (1), in Table A, after the entry relating to statutory maternity pay there is inserted—

“Statutory shared parental pay	SSCBA 1992	Section 171ZU or 171ZV
	Any provision made for Northern Ireland which corresponds to section 171ZU or 171ZV of SSCBA 1992”.	

- (5) In subsection (2)—
- (a) the entry relating to additional statutory paternity pay is repealed;
- (b) in the entry relating to ordinary statutory paternity pay, the word “ordinary” is repealed;
- (c) after the entry relating to statutory maternity pay there is inserted— “statutory shared parental pay;”.

#### Commencement Information

**I2** Sch. 7 para. 62(1)(4)(5)(c) in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(z\)](#)  
**I3** Sch. 7 para. 62(2)(3)(5)(a)(b) in force at 5.4.2015 by [S.I. 2014/1640](#), [art. 7\(jj\)](#) (with [art. 16](#))

- 63 (1) Schedule 5 (enterprise management incentives) is amended as follows.
- (2) In paragraph 12A (the number of employees requirement), in sub-paragraph (4) (who is an employee), in paragraph (b)(i) (exception relating to certain leave), for “or paternity” there is substituted “, paternity or shared parental”.

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- (3) In paragraph 26 (eligible employees: requirement as to commitment of working time), in sub-paragraph (3) (what is committed time), after “paternity leave” there is inserted “ , shared parental leave ”.

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**Commencement Information**

**I4** Sch. 7 para. 63 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(aa\)](#)

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