
STATUTORY INSTRUMENTS

2020 No. 240

INCOME TAX

CORPORATION TAX

ELECTRONIC COMMUNICATIONS

The Statutory Parental Bereavement Pay
(Miscellaneous Amendments) Regulations 2020

| | | |
|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>12th March 2020</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>13th March 2020</i> |
| <i>Coming into force</i> | - - | <i>6th April 2020</i> |

These Regulations are made by the Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 132 and 133(2) of the Finance Act 1999⁽¹⁾, section 684 of the Income Tax (Earnings and Pensions) Act 2003⁽²⁾ and sections 62(3)(b), (6) and (7) and 71 of the Finance Act 2004⁽³⁾ and now exercisable by them⁽⁴⁾.

-
- (1) 1999 c. 16. Part 3, paragraph 33 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24) provides that sections 132 and 133 of the Finance Act 1999 have effect as if statutory parental bereavement pay were a matter which is under the care and management of the Commissioners for Revenue and Customs. Paragraph 33(2) provides that "statutory parental bereavement pay" includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZD of the Social Security Contributions and Benefits Act 1992 (c. 4).
- (2) 2003 c. 1. Section 684(1) was amended by section 50(6) of and paragraphs 101 and 102(2) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11). It was further amended by section 110 of and paragraphs 1 and 2 of Schedule 58 to the Finance Act 2009 (c. 10).
- (3) 2004 c. 12. Section 71 was amended by sections 1322 and 1326 of, and paragraph 570 of Schedule 1 and Part 1 of Schedule 3 to, the Corporation Tax Act 2009 (c. 4).
- (4) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.