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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup>, section 684 of the Income Tax (Earnings and Pensions) Act 2003<sup>(2)</sup> and sections 62(3)(b), (6) and (7) and 71 of the Finance Act 2004<sup>(3)</sup> and now exercisable by them<sup>(4)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Statutory Parental Bereavement Pay (Miscellaneous Amendments) Regulations 2020 and come into force on 6th April 2020.

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- (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.

### **Amendment of the Statutory Payment Schemes (Electronic Communications) Regulations 2002**

2.—(1) The Statutory Payment Schemes (Electronic Communications) Regulations 2002<sup>(5)</sup> are amended as follows.

(2) In regulation 1(2), in the definition of “the statutory payments” for “and statutory adoption pay” substitute “, statutory adoption pay and statutory parental bereavement pay”.

### **Amendment of the Income Tax (Pay as You Earn) Regulations 2003**

3.—(1) The Income Tax (Pay As You Earn) Regulations 2003<sup>(6)</sup> are amended as follows.

(2) In regulation 70(3), for “and statutory adoption pay” substitute “, statutory adoption pay and statutory parental bereavement pay”.

### **Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005**

4.—(1) The Income Tax (Construction Industry Scheme) Regulations 2005<sup>(7)</sup> are amended as follows.

(2) In regulation 8(3), for “and statutory adoption pay” substitute “, statutory adoption pay and statutory parental bereavement pay”.

(3) In regulation 56(2)(e), for “or statutory adoption pay” substitute “, statutory adoption pay or statutory parental bereavement pay”.

(4) In regulation 56(7),

(a) after sub-paragraph (c) insert—

“;

(d) in respect of statutory parental bereavement pay, regulations 4, 5, 6 and 8 of the Statutory Parental Bereavement Pay (Administration) Regulations 2020<sup>(8)</sup>”.

*Penny Ciniewicz*

*Melissa Tatton*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

12th March 2020

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<sup>(5)</sup> S.I. 2002/3047. Relevant amending instruments are S.I. 2010/2493 and 2015/125.

<sup>(6)</sup> S.I. 2003/2682. Relevant amending instruments are S.I. 2006/777, 2012/822 and 2013/521.

<sup>(7)</sup> S.I. 2005/2045; relevantly amended by S.I. 2015/125.

<sup>(8)</sup> S.I. 2020/246.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Part 2, paragraphs 4 and 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (“the 2018 Act”) (c. 24) inserted a new Part 12ZD into the Social Security Contributions and Benefits Act 1992 (c. 4). This created an entitlement to statutory parental bereavement pay. The 2018 Act does not apply or extend to Northern Ireland.

Part 3, paragraph 33 of the Schedule to the 2018 Act provides that sections 132 and 133 of the Finance Act 1999 (c. 16) 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.

These Regulations make consequential amendments to secondary legislation relating to income tax, to insert references to statutory parental bereavement pay.

A Tax Information and Impact Note has not been prepared for these Regulations as they 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 on 14th May 2018. An addendum to the impact assessment was also published on 24th May 2018. Copies of these two documents are available at: <https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/Impact%20Assessment%20-%20Parental%20Bereavement%20-%20amended%20200113.pdf> and <https://publications.parliament.uk/pa/bills/lbill/2017-2019/0105/18105-impact-assessment-addendum.pdf> respectively. Paper copies of both impact assessments can be obtained from the Department for Business, Energy and Industrial Strategy, 1 Victoria Street, Westminster, London SW1H 0ET, and have also been placed in the libraries of both Houses of Parliament.