

SCHEDULES

SCHEDULE 7

Section 126

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

Social Security Act 1989 (c. 24)

- 1 Schedule 5 to the Social Security Act 1989 (employment-related schemes for pensions or other benefits to comply with the principle of equal treatment for men and women) is amended as follows.
- 2 (1) Paragraph 5A (schemes that contain unfair paternity leave provisions) is amended as follows.
 - (2) In sub-paragraph (3) (how scheme affected), in the words following paragraph (b), for “, ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “or statutory paternity pay”.
 - (3) In sub-paragraph (4) (definitions), in the definition of “period of paid paternity leave”—
 - (a) in paragraph (a), after “(6), (7)” there is inserted “, (7A) or (7B)”;
 - (b) in paragraph (a), the words “or (8)” are repealed;
 - (c) in paragraph (b), for “, ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “or statutory paternity pay”.
 - (4) In sub-paragraph (7) (type of paid paternity leave: where adoption does not involve placement for adoption under the law of any part of the United Kingdom), for “section 171ZK” there is substituted “section 171ZK(1)”.
 - (5) After sub-paragraph (7) there is inserted—
 - (7A) This sub-paragraph applies if—
 - (a) the member’s absence from work is due to the placement or expected placement of a child under section 22C of the Children Act 1989, and
 - (b) in relation to that child, the member satisfies the conditions prescribed under section 171ZB(2)(a)(i) and (ii) of the Social Security Contributions and Benefits Act 1992, as modified by section 171ZB(8) of that Act (cases involving the placing of a child by a local authority in England with a local authority foster parent who has been approved as a prospective adopter).
 - (7B) This sub-paragraph applies if—
 - (a) the member’s absence from work is due to the birth or expected birth of a child, and
 - (b) in relation to that child, the member satisfies the conditions prescribed under section 171ZB(2)(a)(i) and (ii) of the Social Security Contributions and Benefits Act 1992, as applied by

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virtue of section 171ZK(2) of that Act (cases involving applicants for parental orders under section 54 of the Human Fertilisation and Embryology Act 2008).”

- (6) Sub-paragraph (8) (absence from work in circumstances where certain conditions for payment of additional statutory paternity pay are satisfied) is repealed.
- 3 (1) Paragraph 5B (schemes that contain unfair adoption leave provisions) is amended as follows.
- (2) In sub-paragraph (4) (definitions), in the definition of “period of paid adoption leave”, in paragraph (a), for “or (6)” there is substituted “, (6), (7) or (8)”.
- (3) After sub-paragraph (6) there is inserted—
- “(7) This sub-paragraph applies if—
- (a) the member’s absence from work is due to the placement or expected placement of a child under section 22C of the Children Act 1989, and
- (b) in relation to that child, the member satisfies the condition in section 171ZL(2)(a) of the Social Security Contributions and Benefits Act 1992, as modified by section 171ZL(9) of that Act (cases involving the placing of a child by a local authority in England with a local authority foster parent who has been approved as a prospective adopter).
- (8) This sub-paragraph applies if—
- (a) the member’s absence from work is due to the birth or expected birth of a child, and
- (b) in relation to that child, the member satisfies the condition in section 171ZL(2)(a) of the Social Security Contributions and Benefits Act 1992, as applied by virtue of section 171ZT(2) of that Act (cases involving applicants for parental orders under section 54 of the Human Fertilisation and Embryology Act 2008).”
- 4 After paragraph 5B there is inserted—
- “Unfair shared parental leave provisions*
- 5C (1) Where an employment-related benefit scheme includes any unfair shared parental leave provisions (irrespective of any differences on the basis of sex in the treatment accorded to members under those provisions), then—
- (a) the scheme shall be regarded to that extent as not complying with the principle of equal treatment; and
- (b) subject to sub-paragraph (3), this Schedule shall apply accordingly.
- (2) In this paragraph “unfair shared parental leave provisions”, in relation to an employment-related benefit scheme, means any provision—
- (a) which relates to continuing membership of, or the accrual of rights under, the scheme during any period of paid shared parental leave in the case of any member who is (or who, immediately before the commencement of such a period, was)

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an employed earner and which treats such a member otherwise than in accordance with the normal employment requirement; or

- (b) which requires the amount of any benefit payable under the scheme to or in respect of any such member, to the extent that it falls to be determined by reference to earnings during a period which included a period of paid shared parental leave, to be determined otherwise than in accordance with the normal employment requirement.

(3) In the case of any unfair shared parental leave provision—

- (a) the more favourable treatment required by paragraph 3(1) is treatment no less favourable than would be accorded to the member in accordance with the normal employment requirement; and
- (b) paragraph 3(2) does not authorise the making of any such election as is there mentioned;

but, in respect of any period of paid shared parental leave, a member shall only be required to pay contributions on the amount of contractual remuneration or statutory shared parental pay actually paid to or for the member in respect of that period.

(4) In this paragraph—

“the normal employment requirement” is the requirement that any period of paid shared parental leave shall be treated as if it were a period throughout which the member in question works normally and receives the remuneration likely to be paid for doing so;

“period of paid adoption leave” has the same meaning as in paragraph 5B;

“period of paid paternity leave” has the same meaning as in paragraph 5A;

“period of paid shared parental leave”, in the case of a member, means a period—

- (a) throughout which the member is absent from work in circumstances where sub-paragraph (5), (6), (7), (8), (9) or (10) applies, and
- (b) for which the employer (or if the member is no longer in that person’s employment, his former employer) pays the member any contractual remuneration or statutory shared parental pay.

(5) This sub-paragraph applies if—

- (a) the member’s absence from work is due to the birth of a child,
- (b) the member is the mother of the child, and
- (c) the absence from work is not absence on maternity leave (within the meaning of the Equality Act 2010).

(6) This sub-paragraph applies if—

- (a) the member’s absence from work is due to the birth of a child,
- (b) the member is a person who satisfies the conditions prescribed under section 171ZU(4)(b)(i) or (ii) of the Social Security Contributions and Benefits Act 1992 in relation to the child, and

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- (c) the member's absence from work is not absence during a period of paid paternity leave.
- (7) This sub-paragraph applies if—
- (a) the member's absence from work is due to the placement of a child for adoption under the law of any part of the United Kingdom,
 - (b) the member is—
 - (i) a person with whom a child is placed for adoption under the law of any part of the United Kingdom, or
 - (ii) a person who satisfies the conditions prescribed under section 171ZV(4)(b)(i) or (ii) of the Social Security Contributions and Benefits Act 1992 in relation to the child, and
 - (c) the member's absence from work is not absence during—
 - (i) a period of paid paternity leave, or
 - (ii) a period of paid adoption leave.
- (8) This sub-paragraph applies if—
- (a) the member's absence from work is due to the placement of a child under section 22C of the Children Act 1989 by a local authority in England with a local authority foster parent who has been approved as a prospective adopter,
 - (b) the member is—
 - (i) the local authority foster parent with whom the child in question is placed under section 22C of the Children Act 1989, or
 - (ii) a person who satisfies the conditions prescribed under section 171ZV(4)(b)(i) or (ii) of the Social Security Contributions and Benefits Act 1992, as modified by section 171ZV(18) of that Act (cases involving the placing of a child by a local authority in England with a local authority foster parent who has been approved as a prospective adopter), in relation to the child, and
 - (c) the member's absence from work is not absence during—
 - (i) a period of paid paternity leave, or
 - (ii) a period of paid adoption leave.
- (9) This sub-paragraph applies if—
- (a) the member's absence from work is due to the adoption or expected adoption of a child who has entered the United Kingdom in connection with or for the purposes of adoption which does not involve placement of the child for adoption under the law of any part of the United Kingdom,
 - (b) the member is—
 - (i) the person who has adopted or expects to adopt the child in question, or
 - (ii) a person who satisfies the conditions prescribed under section 171ZV(4)(b)(i) or (ii) of the Social Security Contributions and Benefits Act 1992, as applied by virtue of section 171ZZ5(1) of that Act (adoption cases

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- not involving placement under the law of the United Kingdom), in relation to the child, and
- (c) the member's absence from work is not absence during—
- (i) a period of paid paternity leave, or
 - (ii) a period of paid adoption leave.
- (10) This sub-paragraph applies if—
- (a) the member's absence from work is due to the birth of a child,
 - (b) the member is a person who has applied, or intends to apply, for a parental order under section 54 of the Human Fertilisation and Embryology Act 2008 in relation to the child, and
 - (c) the member's absence from work is not absence during—
 - (i) a period of paid paternity leave, or
 - (ii) a period of paid adoption leave.”

Finance Act 1989 (c. 26)

- 5 (1) Section 182 of the Finance Act 1989 (offences relating to disclosure of information relating to social security functions etc) is amended as follows.
- (2) In subsection (1) (offence where official discloses information relating to an individual's tax affairs etc), in paragraph (c) (an individual's statutory pay)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (3) In subsection (2A) (meaning of “social security functions”), in paragraph (a)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (4) In subsection (4)(c) (offence where person discloses information relating to an individual's tax affairs etc), in sub-paragraph (iii) (an individual's statutory benefits and statutory pay)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (5) In subsection (5)(b) (exception to offence: disclosure with consent)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (6) In subsection (11A) (references to Great Britain statutory pay to include references to statutory pay under corresponding Northern Ireland legislation)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;

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- (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”;
- (c) for “or Part 12ZB” there is substituted “, Part 12ZB or Part 12ZC”.

Social Security Contributions and Benefits Act 1992 (c. 4)

- 6 The Social Security Contributions and Benefits Act 1992 is amended as follows.
- 7 In section 1 (outline of contributory system), in subsection (5) (money provided by Parliament applied in relation to statutory pay)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “and statutory shared parental pay”.
- 8 In section 4 (payments treated as remuneration and earnings), in subsection (1)(a)—
- (a) in sub-paragraph (iii), the word “ordinary” is repealed;
 - (b) sub-paragraph (iv) (additional statutory paternity pay) and the “or” following it are repealed;
 - (c) for the “and” following sub-paragraph (v) there is substituted “or (vi) statutory shared parental pay; and”.
- 9 In section 4C (power to make provision in consequence of provision made by or by virtue of section 4B etc), in subsection (11), in the definition of “statutory payment”, in paragraph (a)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 10 In the title of Part 12ZA, the words “Ordinary and additional” are repealed.
- 11 The italic cross-heading preceding section 171ZA is repealed.
- 12 (1) Section 171ZA (entitlement to ordinary statutory paternity pay: birth) is amended as follows.
- (2) In subsection (1), for ““ordinary statutory paternity pay”” there is substituted ““statutory paternity pay””.
 - (3) In subsection (4), the word “ordinary” is repealed.
- 13 (1) Section 171ZB (entitlement to ordinary statutory paternity pay: adoption) is amended as follows.
- (2) In subsection (1), for ““ordinary statutory paternity pay”” there is substituted ““statutory paternity pay””.
 - (3) In subsection (4), the word “ordinary” is repealed.
 - (4) In subsection (6), the word “ordinary” is repealed.
- 14 (1) Section 171ZC (entitlement to ordinary statutory paternity pay: general) is amended as follows.
- (2) In subsection (1), the word “ordinary”, in both places it occurs, is repealed.

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- (3) In subsection (2), the word “ordinary” is repealed.
- 15 (1) Section 171ZD (liability to pay ordinary statutory paternity pay) is amended as follows.
 - (2) In subsection (1), the word “ordinary” is repealed.
 - (3) In subsection (2)—
 - (a) the word “ordinary”, in both places it occurs, is repealed;
 - (b) the words “or additional statutory paternity pay (or both)” are repealed.
- 16 (1) Section 171ZE (rate and period of pay) is amended as follows.
 - (2) In subsection (1), the word “Ordinary” is repealed.
 - (3) In subsection (2)—
 - (a) in the words preceding paragraph (a), the word “Ordinary” is repealed;
 - (b) in paragraph (b), the word “ordinary” is repealed.
 - (4) In subsection (4), the word “Ordinary” is repealed.
 - (5) In subsection (5), the word “ordinary” is repealed.
 - (6) In subsection (7), the word “ordinary”, in both places it occurs, is repealed.
 - (7) In subsection (8), the word “ordinary” is repealed.
 - (8) In subsection (10A), the word “ordinary”, in both places it occurs, is repealed.
 - (9) In subsection (11), in the definition of “statutory pay week”, the word “ordinary”, in both places it occurs, is repealed.
- 17 The italic cross-heading preceding section 171ZEA is repealed.
- 18 The italic cross-heading preceding section 171ZF is repealed.
- 19 In section 171ZF (restrictions on contracting out), in subsection (2) (agreements which are not void for contracting out), for “ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “statutory paternity pay”.
- 20 In section 171ZG (relationship with contractual remuneration), subsection (4) is repealed.
- 21 (1) Section 171ZJ (provision supplementary to Part 12ZA) is amended as follows.
 - (2) In subsection (5) (meaning of “week”), for “sections 171ZE and 171ZEE” there is substituted “section 171ZE”.
 - (3) In subsection (10)(f) (regulations relating to NHS contracts treated as a single contract: provision for identifying the employer under the single contract), for “ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “statutory paternity pay”.
- 22 In section 176 (Parliamentary control of subordinate legislation), in subsection (1) (affirmative procedure), in paragraph (a), the words “171ZEA to 171ZEE;” are repealed.

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Social Security Administration Act 1992 (c. 5)

- 23 The Social Security Administration Act 1992 is amended as follows.
- 24 In section 5 (regulations about claims for and payments of benefits), in subsection (5) (application of provisions of subsection (1) to statutory pay)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “and statutory shared parental pay”.
- 25 In section 122AA (disclosure of contributions information etc by HMRC), in subsection (1) (disclosure to HSE etc or because of reciprocal agreements with other countries)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 26 In section 150 (annual up-rating of benefits), in subsection (1) (sums to be reviewed), in paragraph (j), for “171ZEE(1) or 171ZN(1)” there is substituted “171ZN(2E)(b) or 171ZY(1)”.
- 27 In section 163 (general financial arrangements), in subsection (1) (payments to be made out of the National Insurance Fund), in paragraph (d) (sums falling to be paid etc by HMRC under regulations relating to forms of statutory pay)—
- (a) for “ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “statutory paternity pay”;
 - (b) before the words “, falls to be” there is inserted “or statutory shared parental pay”.
- 28 (1) Section 165 (adjustments between the National Insurance Fund and the Consolidated Fund) is amended as follows.
- (2) In subsection (1) (payments from National Insurance Fund into Consolidated Fund), in paragraph (b) (payments by way of adjustment in consequence of the operation of legislation relating to forms of statutory pay)—
- (a) in sub-paragraph (iii) (ordinary statutory paternity pay), the word “ordinary” is repealed;
 - (b) sub-paragraph (iv) (additional statutory paternity pay) and the “and” following it are repealed;
 - (c) in sub-paragraph (v), at the end there is inserted “; and
(vi) statutory shared parental pay.”
- (3) In subsection (5) (payments from National Insurance Fund into Consolidated Fund), in paragraph (a) (sums in respect of HMRC administrative expenses)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.

Employment Rights Act 1996 (c. 18)

- 29 The Employment Rights Act 1996 is amended as follows.

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- 30 In section 27 (meaning of “wages”), in subsection (1) (sums included)—
- (a) in paragraph (ca), for “ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “statutory paternity pay”;
 - (b) after paragraph (cb) there is inserted—
 - “(cc) statutory shared parental pay under Part 12ZC of that Act.”.
- 31 In section 47C (right not to be subjected to detriment in connection with leave for family and domestic reasons), in subsection (2) (reasons that may be prescribed)—
- (a) after paragraph (ba) there is inserted—
 - “(bb) shared parental leave,”;
 - (b) in paragraph (ca) (paternity leave), the words “ordinary or additional” are repealed.
- 32 In section 80A (entitlement to ordinary paternity leave: birth), in the title, the word “ordinary” is repealed.
- 33 In section 80B (entitlement to ordinary paternity leave: adoption), in the title, the word “ordinary” is repealed.
- 34 (1) Section 80C (rights during and after ordinary and additional paternity leave) is amended as follows.
- (2) In subsection (1) (provision as to rights under section 80A or 80AA), the words “or 80AA” are repealed.
 - (3) In subsection (2) (absence on leave under section 80A or 80AA may include a period of other statutory leave)—
 - (a) the words “or 80AA” are repealed;
 - (b) paragraph (za) (leave under section 80AA) is repealed;
 - (c) the “and” following paragraph (b) is repealed;
 - (d) after paragraph (b) there is inserted—
 - “(ba) shared parental leave, and”.
 - (4) In subsection (3) (provision as to rights under section 80B or 80BB)—
 - (a) the words “or 80BB” are repealed;
 - (b) the words “or 80AA” are repealed.
 - (5) In subsection (4) (absence on leave under section 80B or 80BB may include a period of other statutory leave)—
 - (a) the words “or 80BB” are repealed;
 - (b) paragraph (za) (leave under section 80BB) is repealed;
 - (c) after paragraph (b) there is inserted—
 - “(ba) shared parental leave,”;
 - (d) in paragraph (d) (leave under section 80A or 80AA), the words “or 80AA” are repealed.
 - (6) In subsection (6) (provision as to remuneration), for “any of sections 80A to 80BB” there is substituted “section 80A or 80B”.
 - (7) In subsection (7) (provision as to seniority on return etc), for “any of sections 80A to 80BB” there is substituted “section 80A or 80B”.

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- 35 In section 80D (provision as to redundancy or dismissal), in subsection (1), for “, 80AA, 80B or 80BB” there is substituted “or 80B”.
- 36 (1) Section 80E (supplemental to Chapter 3 of Part 8) is amended as follows.
- (2) In subsection (1) (provision that may be made by regulations), for “any of sections 80A to 80BB”, in each place it occurs, there is substituted “section 80A or 80B”.
- (3) Subsection (2) (persons who may be subjected to duties in connection with employees exercising rights under section 80AA or 80BB) is repealed.
- 37 (1) Section 88 (liability of employer to pay employee during period of notice: employments with normal working hours) is amended as follows.
- (2) In subsection (1)(c) (liability to employee who is absent from work because of pregnancy etc)—
- (a) after “adoption leave,” there is inserted “shared parental leave,”;
- (b) for “ordinary or additional paternity leave” there is substituted “paternity leave”.
- (3) In subsection (2) (certain payments during the period of notice treated as meeting employer’s liability)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay” there is substituted “statutory paternity pay”;
- (b) after “statutory adoption pay,” there is inserted “shared parental pay, statutory shared parental pay,”.
- 38 (1) Section 89 (effect of notice of termination: employments without normal working hours) is amended as follows.
- (2) In subsection (3)(b) (effect of absence from work because of pregnancy etc during the period of notice)—
- (a) after “adoption leave,” there is inserted “shared parental leave,”;
- (b) for “ordinary or additional paternity leave” there is substituted “paternity leave”.
- (3) In subsection (4) (certain payments during the period of notice treated as remuneration)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay” there is substituted “statutory paternity pay”;
- (b) after “statutory adoption pay,” there is inserted “shared parental pay, statutory shared parental pay,”.
- 39 In section 99 (dismissal to be regarded as unfair where the dismissal relates to leave for family reasons), in subsection (3) (reasons or sets of circumstances that may be prescribed)—
- (a) after paragraph (ba) there is inserted—
- “(bb) shared parental leave,”;
- (b) in paragraph (ca), for “ordinary or additional paternity leave” there is substituted “paternity leave”.
- 40 In section 106 (dismissal of employee engaged as replacement for person absent from work because of pregnancy etc), in subsection (2)(a), for “leave under section 80AA or 80BB (additional paternity leave)” there is substituted “shared parental leave”.
- 41 In section 230 (meaning of “employee”, etc), after subsection (6) there is inserted—

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- “(7) This section has effect subject to section 75K(3) and (5).”
- 42 In section 235 (other definitions), in subsection (1)—
- (a) for the definition of “ordinary or additional paternity leave” there is substituted—
 - ““paternity leave” means leave under section 80A or 80B,”;
 - (b) in the definition of “week”, in paragraph (b), after “in sections” there is inserted “75F, 75H,”;
 - (c) at the appropriate place there is inserted—
 - ““shared parental leave” means leave under section 75E or 75G,”.
- 43 In section 236 (orders and regulations), in subsection (3) (affirmative procedure), the following are repealed—
- (a) “80AA,”;
 - (b) “80BB,”.

Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2)

- 44 The Social Security Contributions (Transfer of Functions, etc.) Act 1999 is amended as follows.
- 45 (1) Section 8 (decisions by officers of Revenue and Customs) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (f), for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) in paragraph (f), after “statutory adoption pay” there is inserted “or statutory shared parental pay”;
 - (c) in paragraph (g), for “to 12ZB” there is substituted “to 12ZC”;
 - (d) in paragraph (g), for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (e) in paragraph (g), after “statutory adoption pay” there is inserted “and statutory shared parental pay”;
 - (f) in paragraph (ga), for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (g) in paragraph (ga), after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (3) In subsection (3)(b)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 46 In section 11 (appeals against decisions of officers of Revenue and Customs), in subsection (2)(a)—
- (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 47 (1) Section 14 (matters arising as respects decisions) is amended as follows.

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- (2) In subsection (1) (regulations as to matters arising pending a decision etc), in paragraph (a)(i)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (3) In subsection (3) (regulations requiring concurrence of the Secretary of State)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.

Finance Act 1999 (c. 16)

- 48 (1) Sections 132 and 133 of the Finance Act 1999 have effect as if statutory shared parental pay were a matter which is under the care and management of the Commissioners for Revenue and Customs.
- (2) In this paragraph “statutory shared parental pay” includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZC of the Social Security Contributions and Benefits Act 1992.

Finance Act 2000 (c. 17)

- 49 In Schedule 15 to the Finance Act 2000 (the corporate venturing scheme), in paragraph 22A (qualifying issuing company: full-time equivalent employee number to be less than 50), 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”.

Employment Act 2002 (c. 22)

- 50 The Employment Act 2002 is amended as follows.
- 51 (1) Section 7 (funding of employers’ liabilities as regards certain statutory pay) is amended as follows.
- (2) In subsection (1) (power to make regulations regarding the funding of statutory pay by Her Majesty’s Revenue and Customs)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “and statutory shared parental pay”.
- (3) In subsection (2) (recovery relating to small employers’ relief)—
 - (a) in paragraph (a)—
 - (i) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (ii) after “statutory adoption pay” there is inserted “or statutory shared parental pay”;
 - (b) in paragraph (b)—

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- (i) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (ii) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
 - (4) In subsection (3) (payments treated as qualifying for small employers’ relief)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay”, in the first place it occurs, there is inserted “or statutory shared parental pay”;
 - (c) for the words from “treating the period” to the end there is substituted “treating—
 - “(a) the period for which the payment of statutory paternity pay is made,
 - (b) the payee’s adoption pay period, or
 - (c) the period for which the payment of statutory shared parental pay is made,as the maternity pay period.”
- 52 (1) Section 8 (regulations about payment) is amended as follows.
- (2) In subsection (1) (power to make regulations with respect to payment by employers of statutory pay)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “and statutory shared parental pay”.
 - (3) In subsection (2) (further provision as to regulations)—
 - (a) in paragraph (a)—
 - (i) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (ii) after “statutory adoption pay” there is inserted “and statutory shared parental pay”;
 - (b) in paragraph (b)—
 - (i) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (ii) after “statutory adoption pay” there is inserted “and statutory shared parental pay”;
 - (c) in paragraph (d)—
 - (i) for “ordinary statutory paternity pay, additional statutory paternity pay and” there is substituted “statutory paternity pay,”;
 - (ii) after “statutory adoption pay” there is inserted “and statutory shared parental pay”.
- 53 (1) Section 10 (powers to require information) is amended as follows.
- (2) In subsection (1) (power to make regulations requiring the production of information or documents)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;

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- (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (3) In subsection (2) (persons who may be specified as liable to produce information or documents), in paragraph (a)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 54 In section 11 (penalties for failure to comply), in subsection (6) (failures to make payments)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 55 (1) Section 12 (penalties for fraud or negligence) is amended as follows.
 - (2) In subsection (1) (incorrect statement or declaration: ordinary statutory paternity pay)—
 - (a) in paragraph (a), the word “ordinary” is repealed;
 - (b) in paragraph (b), the word “ordinary” is repealed.
 - (3) In subsection (2) (incorrect statement or declaration: statutory adoption pay or additional statutory paternity pay)—
 - (a) in paragraph (a), for “additional statutory paternity pay” there is substituted “statutory shared parental pay”;
 - (b) in paragraph (b), for “additional statutory paternity pay” there is substituted “statutory shared parental pay”.
 - (4) In subsection (3) (incorrect payment: ordinary statutory paternity pay), the word “ordinary” is repealed.
 - (5) In subsection (4) (incorrect payment: statutory adoption pay or additional statutory paternity pay), for “additional statutory paternity pay” there is substituted “statutory shared parental pay”.
 - (6) In subsection (5) (fraudulently or negligently providing incorrect information or receiving incorrect payments), the word “ordinary” is repealed.
- 56 In section 13 (supply of information held by Her Majesty’s Revenue and Customs), in subsection (1)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 57 (1) Section 14 (supply of information held by the Secretary of State) is amended as follows.
 - (2) In subsection (1)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;

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- (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- (3) In subsection (2)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”.
- 58 In section 15 (use of information by Her Majesty’s Revenue and Customs), in subsection (2) (functions for the purposes of which information may be used)—
 - (a) in paragraph (a) (functions relating to ordinary statutory paternity pay), the word “ordinary” is repealed;
 - (b) paragraph (aa) (functions relating to additional statutory paternity pay) is repealed;
 - (c) the “and” following paragraph (b) is repealed;
 - (d) after paragraph (b) there is inserted—
 - “(ba) their functions in relation to statutory shared parental pay; and”.
- 59 In section 55 (short title etc), in subsection (8) (references to Great Britain statutory pay to include statutory pay under corresponding Northern Ireland legislation)—
 - (a) for “ordinary statutory paternity pay, additional statutory paternity pay or” there is substituted “statutory paternity pay,”;
 - (b) after “statutory adoption pay” there is inserted “or statutory shared parental pay”;
 - (c) for “or Part 12ZB” there is substituted “, Part 12ZB or Part 12ZC”.

Proceeds of Crime Act 2002 (c. 29)

- 60 (1) Section 323 of the Proceeds of Crime Act 2002 (Revenue functions) is amended as follows.
 - (2) In subsection (1) (general Revenue functions)—
 - (a) in paragraph (g) (ordinary statutory paternity pay), the word “ordinary” is repealed;
 - (b) paragraph (ga) (additional statutory paternity pay) is repealed;
 - (c) after paragraph (h) there is inserted—
 - “(ha) statutory shared parental pay;”.
 - (3) In subsection (4) (interpretation: Great Britain)—
 - (a) in paragraph (d), for ““ordinary statutory paternity pay”” there is substituted ““statutory paternity pay””;
 - (b) paragraph (da) (meaning of “additional statutory paternity pay”) is repealed;
 - (c) after paragraph (e) there is inserted—
 - “(ea) statutory shared parental pay” must be construed in accordance with sections 171ZU and 171ZV of that Act;”.
 - (4) In subsection (5) (interpretation: Northern Ireland)—
 - (a) in paragraph (d) (construction of “ordinary statutory paternity pay” and “additional statutory paternity pay”), for ““ordinary statutory paternity pay”

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and “additional statutory paternity pay” there is substituted ““statutory paternity pay””;

(b) after paragraph (e) there is inserted—

“(ea) statutory shared parental pay” must be construed in accordance with any Northern Ireland legislation which corresponds to Part 12ZC of that Act;”.

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

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

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;”.

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”.

(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”.

Commissioners for Revenue and Customs Act 2005 (c. 11)

64 (1) Schedule 1 to the Commissioners for Revenue and Customs Act 2005 (former Inland Revenue matters where functions vest in officers of Revenue and Customs) is amended as follows.

(2) In paragraph 26 (ordinary statutory paternity pay), for “Ordinary statutory” there is substituted “Statutory”.

(3) Paragraph 26A (additional statutory paternity pay) is repealed.

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- (4) After paragraph 26A there is inserted—
Statutory shared parental pay.”

Work and Families Act 2006 (c. 18)

- 65 The Work and Families Act 2006 is amended as follows.
- 66 Sections 3 to 10 (additional paternity leave and additional statutory paternity pay) are repealed.
- 67 Section 11(2) (treatment of references to statutory paternity pay) is repealed.
- 68 In Schedule 1 (leave and pay related to birth or adoption: further amendments), paragraphs 1(4), 11, 17, 19, 22, 38(3), 49 and 57(b) are repealed.

Income Tax Act 2007 (c. 3)

- 69 The Income Tax Act 2007 is amended as follows.
- 70 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i) (exception relating to certain leave), for “or paternity” there is substituted “, paternity or shared parental”.
- 71 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.
- 72 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.

Welfare Reform Act 2007 (c. 5)

- 73 (1) Section 20 of the Welfare Reform Act 2007 (relationship with statutory payments) is amended as follows.
- (2) In subsection (6) (no entitlement to an employment and support allowance during an additional paternity pay period)—
- (a) for “additional statutory paternity pay” there is substituted “statutory shared parental pay”;
- (b) for “a day that falls within the additional paternity pay period” there is substituted “a day that falls within a period in respect of which statutory shared parental pay is payable”.
- (3) In subsection (7) (regulations providing for exceptions to subsection (6)), in paragraph (a), for “additional statutory paternity pay for a period” there is substituted “statutory shared parental pay for a period”.
- (4) In subsection (8) (definitions), the definition of “the additional paternity pay period” is repealed.

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Pensions Act 2008 (c. 30)

- 74 In section 13 of the Pensions Act 2008 (qualifying earnings), in subsection (3) (meaning of “earnings”)—
- (a) in paragraph (d), for “ordinary statutory paternity pay or additional statutory paternity pay” there is substituted “statutory paternity pay”;
 - (b) after paragraph (e) there is inserted—
 - “(ea) statutory shared parental pay under Part 12ZC of that Act;”.

Welfare Reform Act 2012 (c. 5)

- 75 In the Welfare Reform Act 2012, in section 63 (entitlement to be in employment as condition for receiving maternity allowance or statutory pay), subsections (6) and (7) are repealed.