

2010 No. 2493

SOCIAL SECURITY

ELECTRONIC COMMUNICATIONS

**The Statutory Payment Schemes (Electronic Communications)
(Amendment) Regulations 2010**

<i>Made</i>	- - - -	<i>13th October 2010</i>
<i>Laid before the House of Commons</i>		<i>14th October 2010</i>
<i>Coming into force</i>	- -	<i>14th November 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 132 and 133(2) of the Finance Act 1999(a) and now vested in them.

Citation and commencement

1. These Regulations may be cited as the Statutory Payment Schemes (Electronic Communications) (Amendment) Regulations 2010 and come into force on 14th November 2010.

Amendment to the Statutory Payment Schemes (Electronic Communications) Regulations 2002

2. The Statutory Payment Schemes (Electronic Communications) Regulations 2002(b) are amended as follows.

3. In regulation 1(2) in the definition of "the statutory payments" for "statutory paternity pay" substitute "ordinary statutory paternity pay, additional statutory paternity pay".

Bernadette Kenny
Melanie Dawes

13th October 2010

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

(a) 1999 c.16. 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. Paragraph 49 of Schedule 1 to the Work and Families Act 2006 (c.18) provides that section 132 and 133 of the Finance Act 1999 shall have effect as if additional statutory paternity pay were under the care and management of the Commissioners for Her Majesty's Revenue and Customs. For these purposes "additional statutory paternity pay" includes statutory pay under Northern Ireland legislation corresponding to the provisions of Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) relating to additional statutory paternity pay.

(b) S.I. 2002/3047.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 14th November 2010, amend the Statutory Payment Schemes (Electronic Communications) Regulations 2002 (S.I. 2002/3047) (the “principal Regulations”). The principal Regulations provide for the delivery by electronic means of information in respect of statutory payments and the making of payments in connection with those forms of statutory pay either to or by the Commissioners for Her Majesty’s Revenue and Customs. Under the principal Regulations, statutory payments included statutory maternity pay, statutory paternity pay and statutory adoption pay.

Regulations made under Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) as amended by the Work and Families Act 2006 (c.18) made provision for the payment of additional statutory paternity pay in Great Britain. Corresponding provision was made in respect of Northern Ireland by regulations made under Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7) as amended by the Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947 (N.I. 16)). As a consequence of the introduction of additional statutory paternity pay, from the date of commencement of the relevant parts of the Work and Families Act 2006 and the Work and Families (Northern Ireland) Order 2006, “statutory paternity pay” has been re-named “ordinary statutory paternity pay”.

The Regulations substitute the reference to “statutory paternity pay” in the definition of “statutory payments” in regulation 1(2) of the principal Regulations so that the definition includes “ordinary statutory paternity pay” and “additional statutory paternity pay”.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen. An Impact Assessment in respect of the introduction of additional statutory paternity pay has been prepared and is available from the Employment Relations Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or at www.bis.gov.uk. Copies have also been placed in the libraries of both Houses of Parliament.

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