



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3 U.K.

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2 U.K.

#### OTHER PROVISIONS

#### *Employment income and related matters*

### 35 Statutory paternity pay and statutory adoption pay U.K.

In section 150 of the Taxes Act 1988 (allowances and payments charged to income tax under Schedule E), after paragraph (d) insert—

- “(e) payments of statutory paternity pay or statutory adoption pay under Part 12ZA or 12ZB of the Social Security Contributions and Benefits Act 1992 or, in Northern Ireland, under any corresponding legislation in force there.”.

**Status:**

Point in time view as at 01/04/2003. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 35.