
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 91

**The Statutory Shared Parental Pay (Administration)
Regulations (Northern Ireland) 2015**

Applications for funding from the Commissioners

4.—(1) An employer may apply to the Commissioners for funds to pay the statutory shared parental pay (or so much of it as remains outstanding) to the employee or employees in a form approved for that purpose by the Commissioners where—

- (a) the conditions in paragraph (2) are satisfied; or
- (b) the condition in paragraph (2)(a) is satisfied and the employer considers that the condition in paragraph (2)(b) will be satisfied on the date of any subsequent payment of emoluments to one or more employees who are entitled to payment of statutory shared parental pay.

(2) The conditions in this paragraph are—

- (a) the employer is entitled to a payment determined in accordance with regulation 3 in respect of statutory shared parental pay which the employer is required to pay to an employee or employees for an income tax month or income tax quarter; and
- (b) the payment exceeds the aggregate of—
 - (i) the total amount of tax which the employer is required to pay to the collector of taxes in respect of the deduction from the emoluments of employees in accordance with the Income Tax (Pay as You Earn) Regulations 2003(1) for the same income tax month or income tax quarter;
 - (ii) the total amount of the deductions made by the employer from the emoluments of employees for the same income tax month or income tax quarter in accordance with regulations under section 22(5) of the Teaching and Higher Education Act 1998(2) or under section 73B of the Education (Scotland) Act 1980(3) or in accordance with Article 3(5) of the Education (Student Support) (Northern Ireland) Order 1998(4);
 - (iii) the total amount of contributions payments which the employer is required to pay to the collector of taxes in respect of the emoluments of employees (whether by means of deduction or otherwise) in accordance with the Contributions Regulations for the same income tax month or income tax quarter; and
 - (iv) the total amount of payments which the employer is required to pay to the collector of taxes in respect of the deductions made on account of tax from payments to sub-contractors in accordance with section 61 of the Finance Act 2004(5) for the same income tax month or income tax quarter.

(1) S.I. 2003/2682.

(2) 1998 c. 30; section 22(5) was amended by the Income Tax (Earnings and Pensions) Act 2003 (c. 1), Schedule 6, paragraph 236(a).

(3) 1980 c. 44; section 73B was inserted by the Teaching and Higher Education Act 1998 (c. 30), section 29.

(4) S.I. 1998/1760 (N.I. 14); Article 3(5) was amended by 2003 c. 1, Schedule 6, paragraph 238(a).

(5) 2004 c.12.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) An application by an employer under paragraph (1) shall be for an amount up to, but not exceeding, the amount of the payment to which the employer is entitled in accordance with regulation 3 in respect of statutory shared parental pay which the employer is required to pay to an employee or employees for the income tax month or income tax quarter to which the payment of emoluments relates.