
STATUTORY RULES OF NORTHERN IRELAND

2015 No. 91

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

Date when certain contributions are to be treated as paid

7. Where an employee has made a deduction from a contributions payment under regulation 5, the date on which it is to be treated as having been paid for the purposes of paragraph (5) of Article 8 (funding of employers' liabilities) of the Employment (Northern Ireland) Order 2002 is—

- (a) in a case where the deduction did not extinguish the contributions payment, the date on which the remainder of the contributions payment or, as the case may be, the first date on which any part of the remainder of the contributions payment was paid; and
- (b) in a case where deduction extinguished the contributions payment, the 14th day after the end of the income tax month or income tax quarter during which there were paid the earnings in respect of which the contributions payment was payable.