DRAFT STATUTORY INSTRUMENTS

2014 No.

The Statutory Shared Parental Pay (General) Regulations 2014

PART 5

PAYMENT OF STATUTORY SHARED PARENTAL PAY

Liability of the Commissioners to pay statutory shared parental pay in case of legal custody or imprisonment

- **46.** Where there is liability to pay statutory shared parental pay—
 - (a) in respect of a period which is subsequent to the last week falling within paragraph (1)(c) of regulations 14 and 26 (cases where there is no liability to pay statutory shared parental pay); or
- (b) during a period of detention in legal custody by virtue of paragraph (2) of those regulations; that liability, despite section 171ZX(1) of the 1992 Act, shall be that of the Commissioners and not the employer.