



Social Security Contributions and Benefits (Northern Ireland) Act 1992

1992 CHAPTER 7

[^{F1}PART 12ZD

STATUTORY PARENTAL BEREAVEMENT PAY

[^{F1}167ZZA] ~~liability to make payments~~

- (1) The liability to make payments of statutory parental bereavement pay under section 167ZZ9 is a liability of any person of whom the person entitled to the payments has been an employee as mentioned in subsection (2)(b) of that section.
- (2) The Department must by regulations make provision as to a former employer's liability to pay statutory parental bereavement pay to a former employee in any case where the employee's contract of service with the employer has been brought to an end by the employer solely, or mainly, for the purpose of avoiding liability for statutory parental bereavement pay.
- (3) The Department may, with the concurrence of the Commissioners for Her Majesty's Revenue and Customs, by regulations specify circumstances in which, despite this section, liability to make payments of statutory parental bereavement pay is to be a liability of the Commissioners.]

Textual Amendments

- F1** Pt. 12ZD inserted (22.3.2022) by [Parental Bereavement \(Leave and Pay\) Act \(Northern Ireland\) 2022](#) (c. 5), **ss. 2, 5(1)**

Modifications etc. (not altering text)

- C1** Pt. 12ZD modified (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022](#) (S.R. 2022/238), **regs. 1, 11(4)** (with **regs. 30-37**)
- C2** Pt. 12ZD excluded (3.10.2022) by [The Statutory Parental Bereavement Pay \(General\) \(No. 2\) Regulations \(Northern Ireland\) 2022](#) (S.R. 2022/238), **regs. 1, 11(5)** (with **regs. 30-37**)

Status: Point in time view as at 03/10/2022. This version of this provision has been superseded.

Changes to legislation: Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 167ZZ11 is up to date with all changes known to be in force on or before 19 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- C3** Pt. 12ZD modified (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **18(1)** (with regs. 30-37)
- C4** S. 167ZZ11(1) modified (temp.) (22.3.2022 with effect in accordance with s. 3(1)(2) of the amending Act) by Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5), ss. **3(3)(7)**, 5(1)
- C5** S. 167ZZ11(1) excluded (6.4.2022) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2022 (S.R. 2022/167), regs. 1, **25(1)**
- C6** S. 126ZZ11(1) excluded (6.4.2022) by The Statutory Parental Bereavement Pay (General) Regulations (Northern Ireland) 2022 (revoked) 2022 (S.R. 2022/167), regs. 1, **26(b)**
- C7** S. 167ZZ11(1) excluded (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **25(1)** (with regs. 30-37)
- C8** S. 167ZZ11(1) excluded (3.10.2022) by The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2022 (S.R. 2022/238), regs. 1, **26(b)** (with regs. 30-37)

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