



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Employment income and related matters

35 Statutory paternity pay and statutory adoption pay

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Point in time view as at 24/07/2002. This version of this provision has been superseded.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.