

**2010 No. 2496**

**INCOME TAX**

**The Income Tax (Pay As You Earn) (Amendment No. 2)  
Regulations 2010**

<i>Made</i>	- - - -	<i>13th October 2010</i>
<i>Laid before the House of Commons</i>		<i>14th October 2010</i>
<i>Coming into force</i>	- -	<i>14th November 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684 of the Income Tax (Earnings and Pensions) Act 2003(a), and now exercisable by them.

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment No. 2) Regulations 2010 and shall come into force on 14th November 2010.

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

2. The Income Tax (Pay As You Earn) Regulations 2003(b) are amended as follows.

3. In regulation 70(3) (quarterly tax periods), in the definition of the "SP" element of the formula contained in regulation 70(2), for "statutory paternity pay" substitute "ordinary statutory paternity pay, additional statutory paternity pay".

*Bernadette Kenny  
Melanie Dawes*

13th October 2010                      Two of the Commissioners for Her Majesty's Revenue and Customs

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 14th November 2010, amend regulation 70(3) of the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) ("the PAYE Regulations") following the introduction of additional statutory paternity pay.

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(a) 2003 c.1. Section 684 was amended by paragraphs 102 and 117 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c.11) so that the power to make regulations became vested in the Commissioners for Her Majesty's Revenue and Customs; it was also amended by section 145 of the Finance Act 2003 (c.14), section 94 of the Finance Act 2006 (c.25), by paragraphs 2, 3, 4, 5, 6 and 7 of Schedule 58 to the Finance Act 2009 (c.10) and article 3 of S.I. 2009/56.

(b) S.I. 2003/2682; relevant amending instruments are S.I. 2006/777 and 2007/1077.

Regulations made under Part 12ZA of the Social Security Contributions and Benefits Act 1992 (c.4) as amended by the Work and Families Act 2006 (c.18) made provision for the payment of additional statutory paternity pay in Great Britain. Corresponding provision was made in respect of Northern Ireland by regulations made under Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c.7) as amended by the Work and Families (Northern Ireland) Order 2006 (S.I. 2006/1947 (N.I.16)). As a consequence of the introduction of additional statutory paternity pay, from the date of commencement of the relevant part of the Work and Families Act 2006 and the Work and Families (Northern Ireland) Order 2006, “statutory paternity pay” is to be re-named “ordinary statutory paternity pay”.

Where regulation 70 applies, which is determined (in part) by reference to a formula in regulation 70(2), an employer may choose to pay the income tax required pursuant to regulation 68 of the PAYE Regulations by reference to a quarterly tax period. The elements comprising the regulation 70(2) formula are defined in regulation 70(3). These regulations amend the “SP” element of the formula by substituting the reference to statutory paternity pay with references to ordinary statutory paternity pay and additional statutory paternity pay.

A full Impact Assessment has not been produced in relation to this instrument as no impact on the private or voluntary sectors is foreseen. An Impact Assessment in respect of the introduction of additional statutory paternity pay has been prepared and is available from the Employment Relations Directorate, Department for Business, Innovation and Skills, 1 Victoria Street, London SW1H 0ET or at [www.bis.gov.uk](http://www.bis.gov.uk). Copies have also been placed in the libraries of both Houses of Parliament.

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