## STATUTORY RULES OF NORTHERN IRELAND

## 2010 No. 299

## The Additional Statutory Paternity Pay (Birth, Adoption and Adoptions from Overseas) (Administration) Regulations (Northern Ireland) 2010

## Interpretation

2.—(1) In these Regulations—

"the 1992 Act" means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(1);

"the 1996 Order" means the Employment Rights (Northern Ireland) Order 1996(2);

"the 2002 Order" means the Employment (Northern Ireland) Order 2002;

"additional statutory paternity pay period" means the period determined in accordance with section 167ZEE(2) of the 1992 Act, or section 167ZEE(2) of the 1992 Act as it applies to adoptions from overseas(3), as the period in respect of which additional statutory paternity pay is payable to a person;

"additional statutory paternity pay" means any payment under section 167ZEA or section 167ZEB of the 1992 Act(4), or under section 167ZEB of the 1992 Act as it applies to adoptions from overseas(5);

"adoption from overseas" means the adoption of a child who enters Northern Ireland from outside the United Kingdom in connection with or for the purposes of adoption which does not involve placement of the child for adoption under the law of any part of the United Kingdom;

"the Commissioners" means the Commissioners for Her Majesty's Revenue and Customs;

"contributions payments" has the same meaning as in Article 8 of the 2002 Order;

"the Contributions Regulations" means the Social Security (Contributions) Regulations 2001(6);

"income tax month" means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

"income tax quarter" means the period beginning on the 6th day of April and ending on the 5th day of July, the period beginning on the 6th day of July and ending on the 5th day of October,

<sup>(1) 1992</sup> c. 7.

<sup>(2)</sup> S.I. 1996/1919 (N.I. 16).

 <sup>(3)</sup> Section 167ZEE was inserted into Part 12ZA of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 by Article 12 of the Work and Families (Northern Ireland) Order 2006. Section 167ZEE(2) applies to adoptions from overseas by virtue of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (Application of Parts 12ZA and 12ZB to Adoptions from Overseas) Regulations (Northern Ireland) 2003 (S.R. 2003 No. 221), as amended by S.R. 2010 No. 305.
 (4) Sections 167ZEA and 167ZEB were inserted into the Social Security Contributions and Benefits (Northern Ireland) Act 1992

<sup>by Articles 8 and 9 respectively of the Work and Families (Northern Ireland) Order 2006.
(5) Section 167ZEB applies to adoptions from overseas by virtue of the Social Security Contributions and Benefits (Northern</sup> 

<sup>(3)</sup> Section 1072EB applies to adoptions from overseas by virtue of the social security contributions and Benefits (Northern Ireland) Act 1992 (Application of Parts 12ZA and 12ZB to Adoptions from Overseas) Regulations (Northern Ireland) 2003, as amended by S.R. 2010 No. 305.

<sup>(6)</sup> S.I. 2001/1004, to which there are amendments not relevant to these Regulations.

the period beginning on the 6th day of October and ending on the 5th day of January or the period beginning on the 6th day of January and ending on the 5th day of April;

"tax year" means the 12 months beginning with 6th April in any year;

"writing" includes writing delivered by means of electronic communications approved by directions issued by the Commissioners pursuant to regulations under section 132 of the Finance Act 1999(7).

(2) Any reference in these Regulations to the employees of an employer includes the employer's former employees.

(7) 1999 c. 16.