

SCHEDULE 8

Amendments to legislation and related transitional provisions

Part 1

Primary legislation

The Social Security Contributions and Benefits Act 1992

11.—(1) Section 171ZJ(1) (Part 12ZA: supplementary) is amended in accordance with this paragraph.

(2) In subsection (1) for the definition of “employer” substitute—

““employer”, in relation to a person who is an employee, means a person who—

- (a) under section 6 above is, liable to pay secondary Class 1 contributions in relation to any of the earnings of the person who is an employee; or
- (b) would be liable to pay such contributions but for—
 - (i) the condition in section 6(1)(b), or
 - (ii) the employee being under the age of 16;”.

(3) In subsection (2) omit paragraph (b) and the word “and” preceding it.

(4) This paragraph applies in relation to an entitlement to—

- (a) statutory paternity pay (birth) in respect of children whose expected week of birth begins on or after 14th January 2007;
- (b) statutory paternity pay (adoption) in respect of children—
 - (i) matched with a person who is notified of having been matched on or after the commencement date; or
 - (ii) placed for adoption on or after the commencement date.

(1) Section 171ZJ was inserted by the Employment Act 2002 (c. 22), section 2.