STATUTORY INSTRUMENTS

2025 No. 326

INCOME TAX

CORPORATION TAX

ELECTRONIC COMMUNICATIONS

The Statutory Neonatal Care Pay (Miscellaneous Amendments) Regulations 2025

Made - - - -	*3rd March 2025*
Laid before the House of Commons	*12th March 2025*
Coming into force - -	*6th April 2025*

These Regulations are made by the Commissioners for His Majesty's Revenue and Customs in exercise of the powers conferred by sections 132 and 133(1) of the Finance Act 1999(**a**), section 684 of the Income Tax (Earnings and Pensions) Act 2003(**b**) and sections 62(3)(b), (6) and (7) and 71 of the Finance Act 2004(**c**) and now exercisable by them(**d**).

Citation and commencement

1. These Regulations may be cited as the Statutory Neonatal Care Pay (Miscellaneous Amendments) Regulations 2025 and come into force on 6th April 2025.

Amendment of the Statutory Payment Schemes (Electronic Communications) Regulations 2002

2.—(1) The Statutory Payment Schemes (Electronic Communications) Regulations 2002(**e**) are amended as follows.

(**a**) 1999 c. 16. Section 132 of the Finance Act 1999 was amended by section 156 of the Communications Act 2003 (c. 21). Part 3, paragraph 34(1) of the Schedule to the Neonatal Care (Pay and Leave) Act 2023 (c. 20) provides that sections 132 and 133 of the Finance Act 1999 have effect as if statutory neonatal care pay were a matter which is under the care and management of the Commissioners for Revenue and Customs. Paragraph 34(2) provides that "statutory neonatal care pay" includes statutory pay under Northern Ireland legislation corresponding to the provisions of part 12ZE of the Social Security Contributions Act 1992 (c. 4.).

(**b**) 2003 c. 1. Section 684(1) was relevantly amended by section 50(6) of, and paragraphs 101 and 102(2) of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11). It was further amended by section 110 of, and paragraphs 1 and 2 of Schedule 58 to, the Finance Act 2009 (c. 10).

(**c**) 2004 c. 12. Section 71 was amended by section 1322 of, and paragraph 570 of Schedule 1 to, and section 1326 of, and Part 1 of Schedule 3 to, the Corporation Tax Act 2009 (c. 4).

(**d**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Revenue and Customs.

(**e**) S.I. 2002/3047. Relevant amending instruments are S.I. 2010/2493, 2015/125 and 2020/240.

(2) In regulation 1(2), in the definition of "the statutory payments" for "and statutory parental bereavement pay" substitute ", statutory parental bereavement pay and statutory neonatal care pay".

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

3.—(1) The Income Tax (Pay As You Earn) Regulations 2003(**a**) are amended as follows.

(2) In regulation 70(3), for "and statutory parental bereavement pay" substitute ", statutory parental bereavement pay and statutory neonatal care pay".

Amendment of the Income Tax (Construction Industry Scheme) Regulations 2005

4.—(1) The Income Tax (Construction Industry Scheme) Regulations 2005(**b**) are amended as follows.

(2) In regulation 8(3), for "and statutory parental bereavement pay" substitute ", statutory parental bereavement pay and statutory neonatal care pay".

(3) In regulation 56(2)(e), for "or statutory parental bereavement pay" substitute ", statutory parental bereavement pay or statutory neonatal care pay".

(4) In regulation 56(7), after sub-paragraph (d) insert —

"; (e) in respect of statutory neonatal care pay, regulations 4, 5, 6 and 8 of the Statutory Neonatal Care Pay (Administration) Regulations 2025(**c**).".

Myrtle Lloyd
Carol Bristow

3rd March 2025 Two of the Commissioners for His Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Neonatal Care (Leave and Pay) Act 2023 (c. 20) inserted a new Part 12ZE into the Social Security Contributions and Benefits Act 2002 (c. 4). This created an entitlement to statutory neonatal care pay. The 2023 Act does not apply or extend to Northern Ireland.

Part 3, paragraph 34 of the Schedule to the 2023 Act provides that sections 132 and 133 of the Finance Act 1999 (c. 16) have effect as if statutory neonatal care pay were a matter which is under the care and management of the Commissioners for Revenue and Customs.

These Regulations make consequential amendments to secondary legislation relating to income tax, to insert references to statutory neonatal care pay.

A Tax Information and Impact Note has not been prepared for these Regulations as they are part of a package of legislative measures and the relevant impact assessment was published on 23 January 2023. A copy of the document is available at: https://publications.parliament.uk/pa/bills/cbill/58-03/0014/NeonatalCareLeaveandPayIA_Final.pdf.

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(**a**) S.I. 2003/2682. Relevant amending instruments are S.I. 2006/777, 2012/822, 2013/521, 2015/125 and 2020/240.
(**b**) S.I. 2005/2045; relevantly amended by S.I. 2015/125 and 2020/240.
(**c**) S.I. 2025/206.

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