STATUTORY RULES OF NORTHERN IRELAND

2026 No. 58

EMPLOYMENT

PARENTAL BEREAVEMENT

The Statutory Parental Bereavement Pay (General) (Amendment) Regulations (Northern Ireland) 2026

Made - - - - 19th March 2026

Coming into operation in accordance with Regulation 1

Approved by resolution of the Assembly on 29th June 2026.

The Department for the Economy makes the following Regulations in exercise of the powers conferred by sections 167ZZ9(3) and (4), 167ZZ10(2) and (4)(a) to (g), 167ZZ11(2) and (3), 167ZZ12(1) to (5), (8) and (9), 167ZZ14(3), 167ZZ17(3) to (5), (7) and (8), and 171(3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and sections 5(1)(g), (j), (m) and (q), and 165(5) of the Social Security Administration (Northern Ireland) Act 1992(**b**) and now vested in it(**c**), and section 3(1) and (2) of the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022(**d**) and with the concurrence of the Commissioners for His Majesty's Revenue and Customs in so far as such concurrence is required(**e**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Statutory Parental Bereavement Pay (General) (Amendment) Regulations (Northern Ireland) 2026 and shall come into operation on the day after the day on which they are made.

(2) The Interpretation Act (Northern Ireland) 1954(**f**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**a**) 1992 c. 7; section 167ZZ9 to section 167ZZ17 were inserted by the Parental Bereavement (Leave and Pay) Act (Northern Ireland) 2022 (c. 5 (N.I.)), Section 2

(**b**) 1992 c.8; section 5(4A)(a) was amended by 2022 c. 5 (N.I.), Schedule 1, paragraph 10

(**c**) The Department for Employment and Learning was dissolved by section 1(10) of the Departments Act (Northern Ireland) 2016 c. 5 (N.I.). Its functions under the Social Security Administration (Northern Ireland) Act 1992, were transferred to the Department for the Economy by the Departments (Transfer of Functions) Order (Northern Ireland) 2016 (S.R. 2016 No. 76), Article 6(1)(c)

(**d**) 2022 c. 5 (N.I.)

(**e**) Regulations made by the Department for the Economy pursuant to 1992 c. 7 (N.I.), sections 167ZZ11(3) and 167ZZ17(4), (5), (7) and (8), must, by virtue of those sections, be made with the concurrence of the Commissioners for His Majesty's Revenue and Customs. By virtue of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(1), references to the Commissioners of Inland Revenue in statutory provisions are to be taken as references to the Commissioners for His Majesty's Revenue and Customs.

(**f**) 1954 c. 33 (N.I.)

Statutory Parental Bereavement Pay (General) (No. 2) Regulations

2.—(1) The Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023(**a**) are amended in accordance with sub-paragraph (2).

(2) Omit regulation 37 (Expiry).

Sealed with the Official Seal of the Department for the Economy on 19th March 2026.

(L.S.)

Colin Jack
A senior officer of the Department for the Economy

The Commissioners for His Majesty's Revenue and Customs concur

Jonathan Athow

18th March 2026

Carol Bristow

18th March 2026

Two of the Commissioners for His Majesty's Revenue and Customs

(**a**) S.R. 2023 No. 155

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023 by omitting regulation 37 (expiry). The amendment ensures the continued operation of those Regulations and forms part of a wider package of legislative measures establishing statutory parental bereavement pay as an entitlement for bereaved parents. The entitlement applies to employed earners in cases of child death, stillbirth and miscarriage, and provides for the payment of statutory parental bereavement pay by employers.

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