

March 2008

**IMPLEMENTATION DATE CHANGE FOR RIGHTS DURING MATERNITY
LEAVE**

Following changes being made to the Sex Discrimination Act and, later this year, to the Maternity and Parental Leave Regulations, the law on contractual terms of employment during Additional Maternity Leave (AML) is due to change in respect of women whose babies are due on or after 5 October 2008. HMRC had previously advised that this change would be effective for babies due from 6 April 2008.

As detailed in the February 2008 Employers' Bulletin:

'The result of the legislative changes is likely to extend all the non-pay contractual terms and conditions of employment to which a woman is entitled during OML throughout her AML, including accrual of contractual annual leave. These rights would therefore apply to the full 52 weeks maternity leave entitlement as opposed to the first 26 weeks as now.'

Ordinary Maternity Leave (OML) is the first 26 weeks of maternity leave.

HMRC have advised that further details will be provided on the Department for Business Enterprise & Regulatory Reform (BERR) website and on HMRC's website.

We will keep you informed of developments in this area but please do get in touch if you have any queries in the meantime.

Internet links: [HMRC guidance](#) [Government Equalities Office](#)