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*Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 72. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

##### *Income Tax Act 2007 (c. 3)*

- 72 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.

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**Commencement Information**

- II** Sch. 7 para. 72 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 72.