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**Changes to legislation:** There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 48. (See end of Document for details)

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## SCHEDULE

### PARENTAL BEREAVEMENT LEAVE AND PAY

#### PART 3

##### FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

###### *Income Tax (Earnings and Pensions) Act 2003*

- 48 (1) Schedule 5 (enterprise management incentives) is amended as follows.
- (2) In paragraph 12A(4)(b)(i), for “or shared parental” substitute “ , shared parental or parental bereavement ”.
- (3) In paragraph 26(3), after “shared parental leave” insert “ , parental bereavement leave ”.

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#### **Commencement Information**

**II** Sch. para. 48 in force at 18.1.2020 by S.I. 2020/45, reg. 2

**Changes to legislation:**

There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 48.