

SCHEDULE

PARENTAL BEREAVEMENT LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

Income Tax Act 2007

- 54 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.