

Changes to legislation: There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Cross Heading: Income Tax (Earnings and Pensions) Act 2003. (See end of Document for details)

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

46 The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

Commencement Information

II [Sch. para. 46](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

47 (1) Section 660 (taxable benefits: UK benefits - Table A) is amended as follows.
(2) In subsection (1), in Table A, after the entry relating to statutory shared parental pay insert—

“Statutory parental bereavement pay	SSCBA 1992	Section 171ZZ6
		Any provision made for Northern Ireland which corresponds to section 171ZZ6 of SSCBA 1992”.

(3) In subsection (2), after the entry relating to statutory shared parental pay insert— “ statutory parental bereavement pay; ”.

Commencement Information

I2 [Sch. para. 47](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

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 ”.

Commencement Information

I3 [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, Cross Heading: Income Tax (Earnings and Pensions) Act 2003.