

Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Neonatal Care (Leave and Pay) Act 2023, Cross Heading: Income Tax (Earnings and Pensions) Act 2003. (See end of Document for details)

SCHEDULE

NEONATAL CARE LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH NEONATAL CARE LEAVE AND PAY

PROSPECTIVE

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 not in force at Royal Assent, see [s. 3\(3\)](#)

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 parental bereavement pay insert—

| | | |
|------------------------------|--|-----------------|
| “Statutory neonatal care pay | SSCBA 1992 | Section 171ZZ16 |
| | Any provision made for Northern Ireland which corresponds to section 171ZZ16 of SSCBA 1992”. | |

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

Commencement Information

I2 Sch. para. 47 not in force at Royal Assent, see [s. 3\(3\)](#)

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

Commencement Information

I3 Sch. para. 48 not in force at Royal Assent, see [s. 3\(3\)](#)

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