
Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 63. (See end of Document for details)

SCHEDULES

SCHEDULE 7

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- 63 (1) Schedule 5 (enterprise management incentives) is amended as follows.
- (2) In paragraph 12A (the number of employees requirement), in sub-paragraph (4) (who is an employee), in paragraph (b)(i) (exception relating to certain leave), for “or paternity” there is substituted “, paternity or shared parental ”.
- (3) In paragraph 26 (eligible employees: requirement as to commitment of working time), in sub-paragraph (3) (what is committed time), after “paternity leave” there is inserted “, shared parental leave ”.

Commencement Information

- II** Sch. 7 para. 63 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(aa\)](#)

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