

## 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”.