

## SCHEDULES

### SCHEDULE 7

#### STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

##### *Income Tax Act 2007 (c. 3)*

- 70 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i) (exception relating to certain leave), for “or paternity” there is substituted “, paternity or shared parental”.