
Status: Point in time view as at 01/09/2022.

Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 71. (See end of Document for details)

SCHEDULES

SCHEDULE 7

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

Income Tax Act 2007 (c. 3)

- 71 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “ , paternity or shared parental ”.

Commencement Information

- II** Sch. 7 para. 71 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

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Changes to legislation:

There are currently no known outstanding effects for the Children and Families Act 2014, Paragraph 71.