

SCHEDULES

SCHEDULE 7

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

Income Tax Act 2007 (c. 3)

- 72 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.