

SCHEDULE

PARENTAL BEREAVEMENT LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

Income Tax (Earnings and Pensions) Act 2003

- 47 (1) Section 660 (taxable benefits: UK benefits - Table A) is amended as follows.
- (2) In subsection (1), in Table A, after the entry relating to statutory shared parental pay insert—

“Statutory parental bereavement pay	SSCBA 1992	Section 171ZZ6
	Any provision made for Northern Ireland which corresponds to section 171ZZ6 of SSCBA 1992”.	

- (3) In subsection (2), after the entry relating to statutory shared parental pay insert—
“statutory parental bereavement pay;”.