
Changes to legislation: There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 54. (See end of Document for details)

SCHEDULE

PARENTAL BEREAVEMENT LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH PARENTAL BEREAVEMENT LEAVE AND PAY

Income Tax Act 2007

- 54 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4)(b)(i), for “or shared parental” substitute “, shared parental or parental bereavement”.

Commencement Information

- II** [Sch. para. 54](#) in force at 18.1.2020 by [S.I. 2020/45](#), **reg. 2**

Changes to legislation:

There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Paragraph 54.