

**Changes to legislation:** There are currently no known outstanding effects for the Parental Bereavement (Leave and Pay) Act 2018, Cross Heading: Income Tax Act 2007. (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*

50 The Income Tax Act 2007 is amended as follows.

##### Commencement Information

**I1** [Sch. para. 50](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

51 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or shared parental” substitute “ , shared parental or parental bereavement ”.

##### Commencement Information

**I2** [Sch. para. 51](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

52 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or shared parental” substitute “ , shared parental or parental bereavement ”.

##### Commencement Information

**I3** [Sch. para. 52](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

53 In section 257MH (tax relief for social investments: the number of employees requirement), in subsection (4)(b)(i), for “or paternity” substitute “ , paternity or parental bereavement ”.

##### Commencement Information

**I4** [Sch. para. 53](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

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

**I5** [Sch. para. 54](#) in force at 18.1.2020 by [S.I. 2020/45, reg. 2](#)

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