

## SCHEDULE

### NEONATAL CARE LEAVE AND PAY

#### PART 3

##### FURTHER AMENDMENTS TO DO WITH NEONATAL CARE LEAVE AND PAY

###### *Income Tax Act 2007*

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