

## SCHEDULE

### NEONATAL CARE LEAVE AND PAY

#### PART 3

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

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

- 50 The Income Tax Act 2007 is amended as follows.
- 51 In section 186A (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”.
- 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”.
- 53 In section 257MH (tax relief for social investments: the number of employees requirement), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.
- 54 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.