
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Neonatal Care (Leave and Pay) Act 2023, Paragraph 52. (See end of Document for details)

SCHEDULE

NEONATAL CARE LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH NEONATAL CARE LEAVE AND PAY

PROSPECTIVE

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”.

Commencement Information

II Sch. para. 52 not in force at Royal Assent, see [s. 3\(3\)](#)

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Changes to legislation:

There are currently no known outstanding effects for the Neonatal Care (Leave and Pay) Act 2023, Paragraph 52.