

Status: Point in time view as at 05/04/2015.

Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Cross Heading: Income Tax Act 2007 (c. 3). (See end of Document for details)

SCHEDULES

SCHEDULE 7

STATUTORY RIGHTS TO LEAVE AND PAY: FURTHER AMENDMENTS

Income Tax Act 2007 (c. 3)

69 The Income Tax Act 2007 is amended as follows.

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Commencement Information

I1 Sch. 7 para. 69 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

70 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i) (exception relating to certain leave), for “or paternity” there is substituted “, paternity or shared parental”.

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Commencement Information

I2 Sch. 7 para. 70 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

71 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.

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Commencement Information

I3 Sch. 7 para. 71 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

72 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4) (who is an employee), in paragraph (b)(i), for “or paternity” there is substituted “, paternity or shared parental”.

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Commencement Information

I4 Sch. 7 para. 72 in force at 1.12.2014 by [S.I. 2014/1640](#), [art. 5\(2\)\(cc\)](#)

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