



Finance Act 2021

2021 CHAPTER 26

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Employment income

27 Optional remuneration arrangements: statutory parental bereavement pay

- (1) In Schedule 2 to FA 2017 (optional remuneration arrangements), in paragraph 62(9), for “or statutory shared parental pay” substitute “, statutory shared parental pay or statutory parental bereavement pay”.
- (2) That Schedule has effect, and is to be deemed always to have had effect, with the amendment made by subsection (1).

Status:

Point in time view as at 06/04/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Section 27.