
Changes to legislation: There are currently no known outstanding effects for the Carer's Leave Act 2023, Cross Heading: Income Tax (Earnings and Pensions) Act 2003. (See end of Document for details)

SCHEDULE

CARER'S LEAVE

PART 2

FURTHER AMENDMENTS TO DO WITH CARER'S LEAVE

Income Tax (Earnings and Pensions) Act 2003

- 18 In Schedule 5 to the Income Tax (Earnings and Pensions) Act 2003 (enterprise management incentives), in paragraph 26(3)(b), after “shared parental leave,” insert “carer’s leave,”.

Commencement Information

- I1** Sch. para. 18 not in force at Royal Assent, see [s. 3\(3\)](#)
I2 [Sch. para. 18](#) in force at 4.12.2023 by [S.I. 2023/1283](#), [reg. 2](#)

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