
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 48. (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 (Earnings and Pensions) Act 2003

- 48 (1) Schedule 5 (enterprise management incentives) is amended as follows.
- (2) In paragraph 12A(4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.
- (3) In paragraph 26(3)(b), after “parental bereavement leave” insert “, neonatal care leave”.

Commencement Information

- II** Sch. para. 48 not in force at Royal Assent, see [s. 3\(3\)](#)

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