

SCHEDULE

NEONATAL CARE LEAVE AND PAY

PART 3

FURTHER AMENDMENTS TO DO WITH NEONATAL CARE LEAVE AND PAY

Income Tax Act 2007

- 54 In section 297A (venture capital trusts: the number of employees requirement for a qualifying holding), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.