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**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 54. (See end of Document for details)*

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## SCHEDULE

### NEONATAL CARE LEAVE AND PAY

#### PART 3

##### FURTHER AMENDMENTS TO DO WITH NEONATAL CARE LEAVE AND PAY

PROSPECTIVE

##### *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”.

##### **Commencement Information**

- II** Sch. para. 54 not in force at Royal Assent, see [s. 3\(3\)](#)

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