

*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, Cross Heading: Income Tax Act 2007. (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 Act 2007*

50 The Income Tax Act 2007 is amended as follows.

**Commencement Information**

**I1** Sch. para. 50 not in force at Royal Assent, see [s. 3\(3\)](#)

51 In section 186A (enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.

**Commencement Information**

**I2** Sch. para. 51 not in force at Royal Assent, see [s. 3\(3\)](#)

52 In section 257DJ (seed enterprise investment schemes: the number of employees requirement for an issuing company), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.

**Commencement Information**

**I3** Sch. para. 52 not in force at Royal Assent, see [s. 3\(3\)](#)

53 In section 257MH (tax relief for social investments: the number of employees requirement), in subsection (4)(b)(i), for “or parental bereavement” substitute “, parental bereavement or neonatal care”.

**Commencement Information**

**I4** Sch. para. 53 not in force at Royal Assent, see [s. 3\(3\)](#)

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”.

---

**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, Cross Heading: Income Tax Act 2007. (See end of Document for details)

---

### Commencement Information

**I5** Sch. para. 54 not in force at Royal Assent, see [s. 3\(3\)](#)

**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, Cross Heading: Income Tax Act 2007.