
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

FOURTH SCHEDULE

RELIEFS IN RESPECT OF TAX UNDER SECTION THIRTY-SEVEN

Supplemental

- 12 Any reference in the foregoing provisions of this Schedule to a payment in respect of which tax is chargeable under section thirty-seven of this Act is a reference to so much of that payment as is chargeable to tax after deduction of the relief applicable thereto under subsection (3) of section thirty-eight of this Act.
- 13 In this Schedule " payment of compensation for loss of office " means a payment made—
- (a) in pursuance of an order of a court in proceedings for wrongful dismissal or otherwise for breach of a contract of employment, or by way of settlement of such proceedings or of a claim in respect of which such proceedings could have been brought; or
 - (b) by way of compensation for the extinguishment of any right the infringement of which would be actionable in such proceedings ;
- and any question whether, and to what extent, a payment is or is not a payment of compensation for loss of office shall be determined according to all the circumstances and not (or not exclusively) by reference to the terms on which it is expressed to be made.
- 14 Any reference in this Schedule to the emoluments of an office or employment is a reference to those emoluments exclusive of any payment chargeable to tax under section thirty-seven of this Act; and in calculating for any purpose of this Schedule the amount of such emoluments—
- (a) there shall be included any balancing charge to which the holder of the office or employment is liable under section two hundred and ninety-two of the Act of 1952 ;
 - (b) there shall be deducted any allowances under Chapter II of Part X of that Act, and any allowances for expenses under paragraph 7 of the Ninth Schedule to that Act, to which he is entitled ;
- and any such charges or allowances as aforesaid for a year of assessment shall, for the purpose of ascertaining the amount of the emoluments for any year of service, be treated as accruing from day to day, and shall be apportioned in respect of time accordingly.
- 15 In this Schedule " the relevant date " means, in relation to a payment not being a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which it is made and, in relation to a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which those payments would have been made.

*Status: This is the original version (as it was originally enacted). This
item of legislation is currently only available in its original format.*

- 16 In this Schedule " foreign service ", in relation to an office or employment, means service such that tax was not chargeable in respect of the emoluments of the office or employment—
- (a) in the case of the year 1956-57 or any subsequent year, under Case I of Schedule E ;
 - (b) in the case of any preceding year of assessment, under Schedule E.
- 17 Any reference in this Schedule to the amount of tax to which a person is or would be chargeable is a reference to the amount of tax to which he is or would be chargeable either by assessment or by deduction.