

SCHEDULE

Benefit Limits

Part I

Interpretation

5.—(1) Where the participator entered employment in reckonable service on or after 1st June 1989 and the final remuneration, calculated under paragraph 4, exceeds the permitted maximum under section 590C of the Taxes Act⁽¹⁾, no account shall be taken of the excess over that permitted maximum.

(2) Paragraph (1) shall not apply to a person who was employed in reckonable service before 1st June 1989 and who resumes such employment following—

- (a) an absence on maternity leave in respect of which she enjoyed a right to return to work under Articles 28 and 29 of the Industrial Relations (No. 2) (Northern Ireland) Order 1976⁽²⁾;
- (b) a period of secondment or additional period of absence necessarily attributable to that secondment; and
- (c) in any other case, a break in employment in reckonable service not exceeding one year.

(3) Paragraph (1) shall not apply to a person who was in comparable Northern Ireland service before 1st June 1989 and who enters employment in reckonable service provided there has not been a period of more than one year between cessation of employment in comparable Northern Ireland service and the date of entering employment in reckonable service.

(1) Section 590C was inserted by the Finance Act 1989 (c. 26) Schedule 6 paragraph 4

(2) S.I.1976/147 (N.I. 28). Articles 14 to 32 were substituted by Article 3 and Schedule 1 to the Industrial Relations (Northern Ireland) Order 1993 S.I. 1993/2668 (N.I. 11)