
Status: This is the original version (as it was originally enacted).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

SCHEDULES

SCHEDULE 2

INTERPRETATION OF REFERENCES TO "BENEFICIAL INTEREST"

Supplementary

- 5 (1) The following applies for the interpretation of this Schedule.
- (2) " Pension scheme " means any scheme for the provision of benefits consisting of or including relevant benefits for or in respect of employees or former employees ; and " relevant benefits " means any pension, lump sum, gratuity or other like benefit given or to be given on retirement or on death or in anticipation of retirement or, in connection with past service, after retirement or death.
- (3) In sub-paragraph (2) of this paragraph, and in paragraph 3(2)(a), " employer " and "" employee " are to be read as if a director of a company were employed by it.