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*Status: This is the original version (as it was originally enacted).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

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## SCHEDULES

### SCHEDULE 5

#### MISCELLANEOUS MATTERS TO BE DISCLOSED IN NOTES TO COMPANY ACCOUNTS

##### PART V

##### CHAIRMAN'S AND DIRECTORS' EMOLUMENTS, PENSIONS AND COMPENSATION FOR LOSS OF OFFICE

###### *Pensions of directors and past directors*

- 28 (1) There shall be shown the aggregate amount of directors' or past directors' pensions.
- (2) This amount does not include any pension paid or receivable under a pension scheme if the scheme is such that the contributions under it are substantially adequate for the maintenance of the scheme ; but, subject to this, it includes any pension paid or receivable in respect of any such services of a director or past director as are mentioned in paragraph 22(2), whether to or by him or, on his nomination or by virtue of dependence on or other connection with him, to or by any other person.
- (3) The amount shown shall distinguish between pensions in respect of services as director, whether of the company or its subsidiary, and other pensions.