

## SCHEDULES

### SCHEDULE 5

#### AMENDMENTS RELATING TO PART III

##### *The Income and Corporation Taxes Act 1988 (c. 1)*

- 12 (1) In section 649 of the Income and Corporation Taxes Act 1988 (minimum contributions towards approved personal pension schemes), in subsection (2), for the definition of “the employee’s share” there is substituted—

““the employee’s share’ of minimum contributions is the amount that would be the minimum contributions if, for the reference in section 45(1) of the Pension Schemes Act 1993 to the appropriate age-related percentage, there were substituted a reference to the percentage mentioned in section 41(1A)(a) of that Act”.

- (2) This paragraph does not extend to Northern Ireland.