

## SCHEDULES

### SCHEDULE 3

#### CONSEQUENTIAL AMENDMENTS

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

- 9 (1) Amend section 615 of the Income and Corporation Taxes Act 1988 (exemption from tax in respect of certain pensions) as follows.
- (2) In subsection (8) (interpretation), omit paragraphs (a) and (b).
- (3) After subsection (8) insert—
- “(9) For the purposes of this section, a person shall be taken to be employed in the public service of an overseas territory at any time when—
- (a) he is employed in any capacity under the government of that territory, or under any municipal or other local authority in it,
  - (b) he is employed, in circumstances not falling within paragraph (a) above, by a body corporate established for any public purpose in that territory by an enactment of a legislature empowered to make laws for that territory, or
  - (c) he is the holder of a public office in that territory in circumstances not falling within either paragraph (a) or (b).
- (10) For the purposes of subsection (9), references to the government of an overseas territory include references to a government constituted for two or more overseas territories, and to any authority established for the purpose of providing or administering services which are common to, or relate to matters of common interest to, two or more such territories.”