

SCHEDULES

SCHEDULE 6

CONSEQUENTIAL AMENDMENTS

PART 1

INCOME AND CORPORATION TAXES ACT 1988

- 44 (1) Amend section 322 (consular officers and employees) as follows.
- (2) In subsection (1) for “any income of his falling within Case IV or V of Schedule D” substitute “any qualifying income of the consular officer or employee”.
- (3) After subsection (1) insert—
- “(1A) In subsection (1) “qualifying income” means—
- (a) income falling within Case IV or V of Schedule D,
 - (b) income to which section 573 or 629 of ITEPA 2003 applies (foreign pensions and pre-1973 pensions paid under the Overseas Pensions Act 1973),
 - (c) income arising from a source outside the United Kingdom to which section 609, 610, 611 or 633 of ITEPA 2003 applies (certain employment-related annuities and voluntary annual payments), and
 - (d) a benefit to which section 678 of ITEPA applies (foreign benefits).”
- (4) Omit subsection (2).