

SCHEDULES

SCHEDULE 7

TRANSITIONALS AND SAVINGS

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

Removal benefits and expenses

- 36 A direction under paragraph 6(2) of Schedule 11A to ICTA (directions as to meaning of “the relevant day”) by virtue of which a day on or after 6th April 2003 was directed to be the relevant day in relation to a change of residence—
- (a) is not affected by any repeals made by this Act, but
 - (b) continues in force as respects any benefit provided or expenses incurred on or after that date as if it were a direction given under section 274(2) (directions as to the limitation day), directing that day to be the limitation day.