

Status: This is the original version (as it was originally enacted).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

SCHEDULES.

FOURTH SCHEDULE

INCOME TAX RELIEFS IN CONNECTION WITH REDUNDANCY SCHEMES.

PART II

RELIEF IN RESPECT OF CERTAIN PAYMENTS.

- 3 No relief shall be given in respect of the payment unless the person chargeable shows—
- (a) the amount of the damage in respect of which the total payment has been made; and
 - (b) how much of that amount is referable to damage in respect of which no relief may be given under the Income Tax Acts.