
STATUTORY INSTRUMENTS

2018 No. 860

The Companies (Miscellaneous Reporting) Regulations 2018

PART 3

**Amendments to the Large and Medium-sized Companies
and Groups (Accounts and Reports) Regulations 2008**

Amendment of Schedule 5

10.—(1) Schedule 5 (information about benefits of directors) is amended as follows.

(2) For paragraph 13(1) substitute—

“**13.**—(1) In this Schedule—

“pension scheme” means a retirement benefits scheme within the meaning given by section 150(1) of the Finance Act 2004⁽¹⁾ which is—

(a) one in which the company participates, or

(b) one to which the company paid a contribution during the financial year; and

“retirement benefits” means relevant benefits within the meaning given by section 393B of the Income Tax (Earnings and Pensions) Act 2003⁽²⁾ read as if subsection (2) were omitted.”

⁽¹⁾ 2004 c.12.

⁽²⁾ 2003 c.1; substituted by section 249 of the Finance Act 2004 (c.12) and amended by paragraph 629 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c.5).