

SCHEDULE 5

Modifications

Schemes covering United Kingdom and foreign employment

5.—(1) This paragraph applies in any case where a scheme which applies to members in employment in the United Kingdom and members in employment outside the United Kingdom does not fall within paragraph 4 and part of the scheme is approved under section 590 or 591 of the Taxes Act 1988 by virtue of section 611(3) of that Act.

(2) Where this paragraph applies—

- (a) Articles 56 to 60 and these Regulations shall apply as if the approved and unapproved parts of the scheme were separate schemes, and
- (b) the references to the scheme in the forms set out in Part II of Schedules 1, 2 and 3 and in Schedule 6 may be modified appropriately.