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SCHEDULE

SUBSTITUTED PROVISIONS OF EMPLOYEE BENEFIT TRUST DATED 7TH MARCH 1984

26 RESTRICTIONS ON THE AMENDMENT POWERS CONTAINED IN CLAUSES 23, 24 AND 25 OF THIS DEED

(26.1) The power of alteration or addition given to the Trustees by Clause 23 of this Deed does not give the Trustees power—

- (a) to make any alteration or addition which would or might prevent the provisions of Section 86 of the Inheritance Tax Act 1984 (trusts for the benefit of employees) from applying to the Trust Fund or to any part of the Trust Fund; or
- (b) to make any alteration or addition unless—
 - (i) in the opinion of the Trustees the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed; and
 - (ii) the Trustees have obtained a written Opinion of Counsel of at least ten years' call (not being a Trustee) that the opinion of the Trustees that the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed is in his opinion not unreasonable in all the circumstances.

(26.2) The power of alteration or addition given to the Trustees by Clause 24 of this Deed does not give the Trustees power—

- (a) to make any alteration or addition which would or might prevent the provisions of Section 86 of the Inheritance Tax Act 1984 (trusts for the benefit of employees) from applying to the Trust Fund or to any part of the Trust Fund; or
- (b) to make any alteration or addition unless—
 - (i) in the opinion of the Trustees the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed; and
 - (ii) the Trustees have obtained a written Opinion of Counsel of at least ten years' call (not being a Trustee) that—
 - (aa) the opinion of the Trustees that the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed; and
 - (bb) the opinion of the Trustees that the proposed alteration or addition is minor and necessary or desirable for the purposes stated in Clause 24 of this Deed,are in his opinion not unreasonable in all the circumstances.

(26.3) The power of alteration or addition given to the Trustees by Clause 25 of this Deed does not give the Trustees power to make any alteration or addition unless—

- (a) in the opinion of the Trustees the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed; and
- (b) the Trustees have obtained a written Opinion of Counsel of at least ten years' call (not being a Trustee) that—

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- (i) the opinion of the Trustees that the proposed alteration or addition is not inconsistent with the promotion of the main purpose of the Trust as set out in Clause 2 of this Deed; and
 - (ii) the opinion of the Trustees that the proposed alteration or addition is necessary or desirable for the purposes stated in Clause 25 of this Deed,
- are in his opinion not unreasonable in all the circumstances.