
Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 11

RELIEF AS RESPECTS TAX ON PAYMENTS ON RETIREMENT OR REMOVAL FROM OFFICE OR EMPLOYMENT

PART I

GENERAL PROVISIONS

Supplemental

- 9 In this Schedule “the relevant date” means, in relation to a payment not being a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which it is made and, in relation to a payment in commutation of annual or other periodical payments, the date of the termination or change in respect of which those payments would have been made.