

SCHEDULES

SCHEDULE 1

FORM AND CONTENT OF COMPANY ACCOUNTS

16.—(1) Paragraph 94 (staff costs) is amended as follows.

(2) For sub-paragraph (2) substitute—

“(2) “Pension costs” includes any costs incurred by the company in respect of any pension scheme established for the purpose of providing pensions for persons currently or formerly employed by the company, any sums set aside for the future payment of pensions directly by the company to current or former employees and any pensions paid directly to such persons without having first been set aside.”

(3) In sub-paragraph (3), for “either of the above items” substitute “the item “social security costs””.