

## SCHEDULE 3

### INFORMATION ABOUT DIRECTORS' BENEFITS: REMUNERATION (COMPANIES ACT OR IAS ACCOUNTS)

#### PART 2

#### SUPPLEMENTARY PROVISIONS

##### **Provisions as to amounts to be shown**

**5.—(1)** The following provisions apply with respect to the amounts to be shown under this Schedule.

(2) The amount in each case includes all relevant sums, whether paid by or receivable from the company, any of the company's subsidiary undertakings or any other person.

(3) References to amounts paid to or receivable by a person include amounts paid to or receivable by a person connected with him or a body corporate controlled by him (but not so as to require an amount to be counted twice).

(4) Except as otherwise provided, the amounts to be shown for any financial year are—

(a) the sums receivable in respect of that year (whenever paid) or,

(b) in the case of sums not receivable in respect of a period, the sums paid during that year.

(5) Sums paid by way of expenses allowance that are charged to United Kingdom income tax after the end of the relevant financial year must be shown in a note to the first accounts in which it is practicable to show them and must be distinguished from the amounts to be shown apart from this provision.

(6) Where it is necessary to do so for the purpose of making any distinction required in complying with this Schedule, the directors may apportion payments between the matters in respect of which they have been paid or are receivable in such manner as they think appropriate.