

# SCHEDULES

## SCHEDULE 8

### EMPLOYEE SHARE OWNERSHIP PLANS

#### PART V

##### PARTNERSHIP SHARES

###### *Minimum amount of deductions*

- 37 (1) The plan may provide that the amount to be deducted in pursuance of a partnership share agreement in any month must not be less than a minimum amount specified in the plan.
- (2) The specified minimum amount must not be greater than £10.
- (3) Sub-paragraphs (1) and (2) apply whatever the intervals at which the employee is paid.