

## SCHEDULES

### SCHEDULE 6

#### [<sup>F1</sup>DISCLOSURE OF INFORMATION: EMOLUMENTS AND OTHER BENEFITS OF DIRECTORS AND OTHERS]

F1 1990 NI 5

#### [<sup>F1</sup>PART I]

#### [<sup>F1</sup>CHAIRMAN'S AND DIRECTORS' EMOLUMENTS, PENSIONS AND COMPENSATION FOR LOSS OF OFFICE]

F1 1990 NI 5

#### [<sup>F1</sup>CHAPTER III]

#### [<sup>F1</sup>PROVISIONS APPLYING ONLY TO UNQUOTED COMPANIES]

F1 SR 2005/56

#### **Excess retirement benefits of directors and past directors**

7.—(1) Subject to sub-paragraph (2) there shall be shown the aggregate amount of—

(a) so much of retirement benefits paid to or receivable by directors under pension schemes;  
and

(b) so much of retirement benefits paid to or receivable by past directors under such schemes,  
as (in each case) is in excess of the retirement benefits to which they were respectively entitled on  
the date on which the benefits first became payable or 16th February 1998, whichever is the later.

(2) Amounts paid or receivable under a pension scheme need not be included in the aggregate  
amount if—

(a) the funding of the scheme was such that the amounts were or, as the case may be, could  
have been paid without recourse to additional contributions; and

(b) amounts were paid to or receivable by all pensioner members of the scheme on the same  
basis;

and in this sub-paragraph “pensioner member”, in relation to a pension scheme, means any person  
who is entitled to the present payment of retirement benefits under the scheme.

(3) In this paragraph—

(a) references to retirement benefits include benefits otherwise than in cash; and

**Status:** Point in time view as at 27/03/2006. This version of this provision has been superseded.  
**Changes to legislation:** There are currently no known outstanding effects for the The Companies (Northern Ireland) Order 1986 (revoked), Paragraph 7. (See end of Document for details)

(b) in relation to so much of retirement benefits as consists of a benefit otherwise than in cash, references to their amount are to the estimated money value of the benefit;  
and the nature of any such benefit shall also be disclosed.

**F1** Order repealed (prosp.) by [Companies Act 2006 \(c. 46\), ss. 1284\(2\), 1295, 1300\(2\), Sch. 16](#) and the repeal being partly in force, as to which see individual Articles (with savings (with adaptations) by Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008 (S.I. 2008/674), arts. 2(3), {4}, Sch. 2) and subject to amendments (6.4.2008) by [Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), arts. 2\(2\), 3\(1\)\(b\)\(2\), Sch. 1 paras. 135, 147, 148 {Sch. 2 Note 1}](#) (with arts. 6, 11, 12) and subject to amendments (6.4.2008) by [S.R. 2008/133, {regs. 2, 3}](#)

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