

## SCHEDULE 5

### INFORMATION ABOUT BENEFITS OF DIRECTORS

#### PART 3

#### SUPPLEMENTARY PROVISIONS

**Exclusion of sums liable to be accounted for to company etc.**

**8.—(1)** The amounts to be shown under this Schedule do not include any sums that are to be accounted for—

- (a) to the company or any of its subsidiary undertakings, or
- (b) by virtue of sections 219 and 222(3) of the 2006 Act (payments in connection with share transfers: duty to account) to persons who sold their shares as a result of the offer made.

(2) Where—

- (a) any such sums are not shown in a note to the accounts for the relevant financial year on the ground that the person receiving them is liable to account for them, and
- (b) the liability is afterwards wholly or partly released or is not enforced within a period of two years,

those sums, to the extent to which the liability is released or not enforced, 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.