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*Status: Point in time view as at 01/02/2011.*

**Changes to legislation:** *Employment Rights Act 1996, Cross Heading: The Income and Corporation Taxes Act 1988 (c.1) is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### CONSEQUENTIAL AMENDMENTS

##### *The Income and Corporation Taxes Act 1988 (c.1)*

- 35 (1) The Income and Corporation Taxes Act 1988 is amended as follows.
- (2) In section 579—
- (a) in subsections (3)(a) and (5)(a) and in subsection (4)(a) as it has effect for the purposes of corporation tax, for the words from “by which” to “rebate” substitute “ of the redundancy payment or the corresponding amount of the other employer’s payment ”, and
  - (b) in subsection (6), for “section 106 of the Employment Protection (Consolidation) Act 1978” substitute “ section 166 of the Employment Rights Act 1996 ”.
- (3) In section 580(1)—
- (a) in paragraph (a), for “, “employer’s payment” and “rebate” have the same meaning as in the Employment Protection (Consolidation) Act 1978 (“the 1978 Act”)” substitute “ and “employer’s payment” have the same meaning as in Part XI of the Employment Rights Act 1996 ”,
  - (b) in paragraph (b), for the words “of the relevant redundancy payment” onwards substitute “ which would have been payable as a redundancy payment had one been payable; ”, and
  - (c) in paragraph (c), for “the 1978 Act” substitute “ the Employment Rights Act 1996 ”.
- (4) In—
- (a) paragraph 19(a) of Part III of Schedule 9, and
  - (b) paragraph 2 of Schedule 10,
- for “the Employment Protection (Consolidation) Act 1978” substitute “ the Employment Rights Act 1996 ”.

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