

## SCHEDULES

### SCHEDULE 6

#### MINOR AMENDMENTS TO SCHEDULE E CHARGE

##### *Taxation of benefit where income received free of tax*

- 4 In section 144A(1) of the Taxes Act 1988 (payments etc received free of tax), for the words from “income of the employee” to the end substitute “emoluments of the employment and charged to income tax under Schedule E for the tax year in which the date mentioned in paragraph (c) above falls”.