

## SCHEDULES.

### FOURTH SCHEDULE

#### INCOME TAX RELIEFS IN CONNECTION WITH REDUNDANCY SCHEMES.

##### PART III

###### EXCLUSION OF RELIEF IN RESPECT OF CONTRIBUTIONS PAID AFTER RELIEF HAS BEEN GIVEN UNDER PART II OF THIS SCHEDULE.

- 9 For the purpose of determining what deduction is to be made in respect of the contribution under section twenty-five of the Finance Act, 1935, the contribution shall be deemed to be reduced by the sum specified in sub-paragraph (b) of the last preceding paragraph, but—
- (a) for the purpose of the application of that paragraph in relation to contributions subsequently paid under the scheme in respect of the trade, the total amount of the reductions referred to in that paragraph shall be treated as decreased by that sum ; and
  - (b) for the purpose of the application of paragraph 5 of this Schedule, in relation to payments subsequently made under the scheme in respect of the trade, the total amount of the reductions referred to in the said paragraph 5 shall be treated as decreased by the said sum.