

## SCHEDULE

### BENEFIT LIMITS

#### PART I

##### INTERPRETATION

**4.** Where the participator entered pensionable employment on or after 1st June 1989 and the final remuneration, calculated under paragraph 3, exceeds the permitted maximum in terms of section 590C of the Taxes Act(1), no account shall be taken of the excess over that amount unless the participator is a person to whom regulation C1(6) or (7) of the Superannuation Regulations would apply.

---

(1) Section 590C was inserted by the Finance Act 1989 (c. 26), Schedule 6, paragraph 4.