

# SCHEDULES

## SCHEDULE 16

### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

##### AMENDMENTS OF OTHER ACTS

###### *Income Tax (Earnings and Pensions) Act 2003*

- 111 In section 357(3) (business entertainment and gifts: exception where employer's expenses disallowed), for paragraph (b) substitute—
- “(b) the ordinary BLAGAB management expenses of the employer for the purposes of section 76 of FA 2012.”