

**Which TWO of the following items of expenditure are deductible in the calculation of an individual's taxable income?**

1. A contribution into a personal pension scheme
2. A charitable gift aid donation
3. A contribution into an employer's HM Revenue and Customs' registered occupational pension scheme
4. A charitable donation made under the payroll deduction scheme

- A.** 3 and 4
- B.** 1 and 2
- C.** 2 and 3
- D.** 1 and 4