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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SCHEDULE 12

#### RELIEF FOR INVESTMENT IN NEW CORPORATE TRADES : SUBSIDIARIES

##### *Value received*

- 4 In sections 58(1) and 59(4) references to the receipt of value from the company shall include references to the receipt of value from a subsidiary of the company, and references to the company in the other provisions of section 58 and in section 59(7) shall be construed accordingly.