

SCHEDULES

SCHEDULE 14

ENTERPRISE MANAGEMENT INCENTIVES

PART III

QUALIFYING COMPANIES

Excluded activities: hotels and comparable establishments

- 24 (1) This paragraph supplements paragraph 19(1)(i).
- (2) The reference to a comparable establishment is to a guest house, hostel or other establishment the main purpose of maintaining which is the provision of facilities for overnight accommodation (with or without catering services).
- (3) The activities of a person shall not be taken to fall within paragraph 19(1)(i) unless that person has an estate or interest in, or is in occupation of, the hotel or comparable establishment in question.