Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 7

RPDT RELIEFS

PART 4

SUPPLEMENTARY PROVISION

Meaning of "relief group"

- For the purposes of this Schedule, two companies are part of the same "relief group" if—
 - (a) one is the 75% subsidiary of the other, or
 - (b) both are 75% subsidiaries of a third company.