

## SCHEDULE 8

### GROUPS OF COMPANIES

2. Subject to regulation 5, in respect of a year each company referred to in paragraph 1 above is a producer of a class specified in an entry in Column 4 of Table 1 in Schedule 1 if—

- (a) in that year and the preceding year the company performs the relevant functions specified in Column 1 of that Table in relation to that entry; and
- (b) in the preceding year the company made supplies of the materials or products specified in Column 2 of that Table in relation to that entry of a class specified in Column 3 of that Table in relation to that entry,

and the other provisions of that Schedule, other than paragraph 3, shall also have effect for the purposes of determining to which class of producer such a company belongs.