
Status: This is the original version (as it was originally enacted).

SCHEDULE 10

ALTERNATIVE PROPERTY FINANCE RELIEFS

PART 3

CIRCUMSTANCES WHERE ARRANGEMENTS NOT RELIEVED

No relief where group relief, acquisition relief or reconstruction relief available on first transaction

- 5 Paragraphs 2 and 3 do not apply to arrangements in relation to which group relief, acquisition relief or reconstruction relief is available on the first transaction (even if such a relief is subsequently withdrawn).