

## SCHEDULE 10 GROUP RELIEF

### **PART 2**

#### THE RELIEF

##### *Restrictions on availability of relief*

- 6 Arrangements are within paragraph 5(a) if under them the seller or the buyer, or another group company, is to be enabled to provide any of the consideration, or is to part with any of it, by or in consequence of the carrying out of a transaction or transactions involving, or any of them involving, a payment or other disposition by a person other than a group company.