Status: This is the original version (as it was originally enacted).

## SCHEDULE 10 GROUP RELIEF

## PART 2

## THE RELIEF

## Restrictions on availability of relief

- 8 Relief under this schedule is not available if the transaction—
  - (a) is not effected for bona fide commercial reasons, or
  - (b) forms part of arrangements the main purpose, or one of the main purposes, of which is the avoidance of liability to the tax.