SCHEDULE 10
GROUP RELIEF

PART 2

THE RELIEF

Arrangements that do not restrict availability of relief

9 This paragraph applies to arrangements entered into with a view to an acquisition of shares by a company ("the acquiring company")—

(a) in relation to which section 75 of the Finance Act 1986 (c.41) (stamp duty: acquisition relief) will apply,

(b) in relation to which the conditions for relief under that section will be met, and

(c) as a result of which the buyer will be a member of the same group as the acquiring company.