

# SCHEDULES

## SCHEDULE 29

### GAINS AND LOSSES OF A COMPANY FROM INTANGIBLE FIXED ASSETS

#### PART 9

##### APPLICATION OF PROVISIONS TO GROUPS OF COMPANIES

*Degrouping: group member ceasing to exist*

- 63       References in paragraphs 58 to 61 (degrouping) to a company ceasing to be a member of a group do not include cases where a company ceases to be a member of a group in consequence of another member of the group ceasing to exist.