

SCHEDULE 6B

RECKONABLE AMOUNT OF QUALIFYING PERSON FOR PURPOSES OF RIGHT TO DEFER COMPLETION

Introductory

1. This Schedule has effect with respect to the calculation of a qualifying person's reckonable amount for the purpose of ascertaining whether he is entitled to defer completion.

2. In this Schedule—

“admissible source” means a source of income of the qualifying person which has to be taken into account for the purposes of this Schedule; and

“qualifying person” means a person who is exercising the preserved right to buy.