

SCHEDULE

CIRCUMSTANCES IN WHICH A LICENCE IS NOT REQUIRED

PART 4

Bodies corporate

27. The supply of a worker by a body corporate (A) to another body corporate (B) or the use of a worker by A to provide a service to B where—

- (a) the worker is employed by A under a contract of service, and—
- (b) either—
 - (i) A and B are wholly-owned subsidiaries of the same body corporate;
 - (ii) A is a wholly-owned subsidiary of B; or
 - (iii) B is a wholly-owned subsidiary of A.

Scottish partnerships

28. The use of a worker by a Scottish partnership where the worker is a partner in that partnership.