
Status: This is the original version (as it was originally enacted).

SCHEDULE 16

GROUP RELIEF

PART 1

INTRODUCTORY

Overview

- 1 (1) This Schedule makes provision about the relief available for certain transactions where the seller and the buyer are companies that are members of the same group.
- (2) This Schedule is arranged as follows—
 - (a) Part 2 describes the relief available and makes provision about the interpretation of this Schedule,
 - (b) Part 3 restricts the availability of the relief,
 - (c) Part 4 makes provision about the withdrawal of the relief, and
 - (d) Part 5 makes provision about recovery of unpaid tax from certain persons.