

SCHEDULE 10  
GROUP RELIEF

**PART 3**

WITHDRAWAL OF RELIEF

*Amount of tax chargeable where relief withdrawn*

- 17 The amount chargeable is the tax that would have been chargeable in respect of the relevant transaction but for the relief if the chargeable consideration for that transaction had been an amount equal to—
- (a) the market value of the subject-matter of the transaction, or
  - (b) if the acquisition was the grant of a lease, the rent.