Status: This is the original version (as it was originally enacted).

## SCHEDULE 10 GROUP RELIEF

## PART 3

## WITHDRAWAL OF RELIEF

Withdrawal of relief in certain cases involving successive transactions

If two or more transactions effected at the same time are the earliest previous transactions falling within paragraph 37, the reference in paragraph 32 to the seller in relation to the earliest previous transaction is a reference to the persons who are the sellers in relation to the earliest previous transactions.