

SCHEDULE 10

Mid-year Changes

PART II

GROUP MEMBERSHIP

5. This Part applies where—
- (a) a company joins a group of companies and becomes a company to which paragraph 1 of Schedule 9 applies; or
 - (b) a holding company or subsidiary company to which paragraph 1 of Schedule 9 applies ceases to belong to a group of companies.
6. Where paragraph 5(a) applies the company shall either—
- (a) be registered separately with the Department as required by regulation 5; or
 - (b) be registered with the Department as part of a group registration under Schedule 9 and for the purposes of this paragraph—
 - (i) such registration is effected upon notice being given by the holding company to the Department of the change in the group registration, and
 - (ii) where prior to joining the group of companies the company was registered with the Department, the Department shall cancel the company's registration on receipt of that notice and paragraphs (2) and (3) of regulation 11 shall apply to that cancellation.
7. Where—
- (a) paragraph 5(a) applies;
 - (b) in relation to the obligation year the company itself satisfies the threshold tests; and
 - (c) the company is registered as part of a group registration;

the holding company shall comply with the requirements of the company's recovery and recycling obligations for the year in which it joins the group.

8. Where—
- (a) paragraph 5(a) applies;
 - (b) in relation to the obligation year the company itself satisfies the threshold tests; and
 - (c) the company is registered separately with the Department;

the company shall comply with the recovery and recycling obligations for the year in which it joins the group.

9. Where—
- (a) paragraph 5(a) applies;
 - (b) in relation to the obligation year the company itself does not satisfy the threshold tests; and
 - (c) the company is registered as part of a group registration;

the holding company shall comply with a proportion of the requirements of the company's recovery and recycling obligations for the year in which it joins the group, such proportion being calculated as provided in paragraph 17(1).

10. Where—
- (a) paragraph 5(a) applies;

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- (b) in relation to the obligation year the company itself does not satisfy the threshold tests; and
- (c) the company is registered separately with the Department;

the company shall comply with a proportion of its recovery and recycling obligations for the year in which it joins the group, such proportion being calculated as provided in paragraph 17(1).

11. Where—

- (a) paragraph 5(b) applies; and
- (b) in relation to the obligation year the company itself satisfies the threshold tests;

it shall register with the Department as required by regulation 5 within 28 days of ceasing to be a member of the group and regulations 6 to 11 shall apply as if this were an occurrence specified in regulation 6(3).

12. Where—

- (a) paragraph 5(b) applies;
- (b) in relation to the obligation year the company itself satisfies the threshold tests; and
- (c) the company was registered as part of a group registration; the following shall apply—
 - (i) the holding company shall comply with a proportion, calculated as provided in paragraph 17(1), of the requirements of the company's recovery and recycling obligations for the year in which it ceases to be a member of the group, and
 - (ii) the company shall comply with the proportion of its recovery and recycling obligations for that year, such proportion being calculated as provided in paragraph 17(1), except that for this purpose G is the number of days in the relevant year during which the company was not a member of the group.

13. Where—

- (a) paragraph 5(b) applies;
- (b) in relation to the obligation year the company itself satisfies the threshold tests; and
- (c) the company is registered separately with the Department;

the company shall comply with the recovery and recycling obligations for the year which ceases to be a member of the group.

14. Where—

- (a) paragraph 5(b) applies;
- (b) in relation to the obligation year the company itself does not satisfy the threshold tests; and
- (c) the company was registered as part of a group registration;

the holding company shall comply with a proportion of the requirements of the company's recovery and recycling obligations for the year in which it ceases to be a member of the group, such proportion being calculated as provided in paragraph 17(1).

15. Where—

- (a) paragraph 5(b) applies;
- (b) in relation to the obligation year the company itself does not satisfy the threshold tests; and
- (c) the company was registered separately with the Department;

the holding company shall comply with a proportion of the requirements of the company's recovery and recycling obligations for the year in which it ceases to be a member of the group, such proportion being calculated as provided in paragraph 17(1).

16. Where in a relevant year paragraph 5 above applies to a company as a result of that company ceasing to be a member of one group (“the first group”) and becoming a member of another group (“the second group”)—

- (a) where in relation to each group the company is registered as part of a group registration, each holding company shall comply with the requirements of a proportion of the company’s recovery and recycling obligations, such proportion being calculated as provided in paragraph 17(2);
- (b) where in relation to each group the company is registered separately with the Department, the company shall comply with its recovery and recycling obligations for the year;
- (c) where in relation to the first group the company was registered as part of a group registration and in relation to the second group the company is registered separately with the Department, the holding company in relation to the first group, and the company, shall each comply with a proportion of the company’s recovery and recycling obligations, such proportions being calculated as provided in paragraph 17(2); or
- (d) where in relation to the first group the company was registered separately with the Department and in relation to the second group the company is registered as part of a group registration, the company, and the holding company in relation to the second group, shall each comply with a proportion of the company’s recovery and recycling obligations, such proportion being calculated as provided in paragraph 17(2).

17.—(1) The proportion referred to in paragraphs 9, 10, 12(c)(i) and (ii), 14 and 15 shall be calculated as follows—

$\frac{G}{H}$

where—

G is the number of days in the relevant year during which the company was a member of the group, and

H is the number of days in the relevant year.

(2) The proportion referred to in paragraph 16(a), (c) and (d) shall be calculated as provided in sub-paragraph (1) except that for this purpose G is the number of days in the relevant year during which the company was a member of the group in relation to which the calculation is being made.

18. For the purposes of this Part—

- (a) the “threshold tests” means the threshold tests provided in paragraph 3 of Schedule 1; and
- (b) “obligation year” has the meaning given in that Schedule for the purposes of the definition of the threshold tests.