

## SCHEDULE 2

### Particulars to be stated in returns

#### **Resident particulars**

3. For each usual resident—
  - (a) except in a case to which (b) applies, the relationship to the first person named in the return and the relationship to each of the previous persons named in the return;
  - (b) in the case of any person named seventh or at any higher number in a return, the relationship to the first person named in the return and to any other person named at a previous number higher than six in the return.