SCHEDULE 2

PARTICULARS TO BE STATED IN RETURNS

- 2. For any person in Group I (other than the first person mentioned in the return)—
 - (a) where the person is the second, third, fourth or fifth person mentioned in the return, the person's relationship to each of the persons mentioned previously in the return,
 - (b) where the person is the sixth or subsequent person mentioned on the return, the person's relationship to each of the two persons mentioned immediately before that person in the return and to the first person mentioned in the return.