

### SCHEDULE 3

Relevant disposals to which section 95(1) of the Act does not apply

**10.**—(1) A disposal by one body corporate to another, where the second one is a group undertaking in relation to the first.

(2) In this paragraph, “group undertaking” has the meaning given by section 1161(5) of the Companies Act 2006<sup>(1)</sup>.

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(1) 2006 c.46.