

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⁽¹⁾.

(1) 2006 c.46.