

SCHEDULE 10
GROUP RELIEF

PART 3

WITHDRAWAL OF RELIEF

Case where relief not withdrawn: seller leaves group

- 30 There is a change in the control of the buyer if—
- (a) a person who controls the buyer (alone or with others) ceases to do so,
 - (b) a person obtains control of the buyer (alone or with others), or
 - (c) the buyer is wound up.