Do the shares (quoted or unquoted) give control? (SVM 111050)		No	Are the shares unquoted? (SVM 111050)	
	Yes		Yes	No
Have the shares been held for the minimum period of ownership? (SVM 111060)				No BR
			No	
Yes	Do the shares qualify as replacement property or were they acquired via an earlier eligible transfer? (SVM 111080)			
		Yes		No
Was the company's business carried on for gain? (SVM 111110)			No	No BR
Yes				
Was the company in the process of being wound up or liquidated? (SVM 111130)			Yes	No BR
No				
Were the shares subject to a binding contract for sale at the valuation date? (SVM 111120)			? Yes	No BR
No				
Does the company's business pass the 'wholly or mainly' test? (SVM 111150)			No	No BR
Yes				
Does the company l	have a subsidiary which does n (SVM 111190)		nainly' test?	
Yes				
Restrict relief to	exclude the value of the subside	diary and consider	No	
	Does the company have exc (SVM 111210)			
No			Yes	
Allow relief in appropriate		Restrict relief accor	dingly	