Notes to Definitions:

1. Control

The normal test for whether a person controls, is controlled by or is under the same control as another person, is by reference to the definition of control, that is by reference to holding 30% or more of the voting rights of a company. In cases of doubt, the Executive should be consulted.

Source: THE CODES ON TAKEOVERS AND MERGERS AND SHARE
REPURCHASES published by the Securities and Futures Commission