

---

*Status: This is the original version (as it was originally enacted).*

---

SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 4**

WITHDRAWAL OF RELIEF

*Withdrawal of relief where share acquisition relief applied but control of company subsequently changes*

- 25 Relief under Part 2 or Part 3 of this schedule is withdrawn or partially withdrawn if—
- (a) control of the acquiring company changes as a result of a transfer of shares to another company in relation to which share acquisition relief applies, and
  - (b) paragraphs 26 to 28 apply.