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*Status: This is the original version (as it was originally enacted).*

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SCHEDULE 11  
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

**PART 3**

ACQUISITION RELIEF

*Interpretation*

- 9 For the purposes of qualifying condition (c)—
- (a) companies are associated if one has control of the other or both are controlled by the same person or person,
  - (b) “control” is to be construed in accordance with section 1124 of the Corporation Tax Act 2010 (c.4).