

SCHEDULE 17

RECONSTRUCTION AND ACQUISITION RELIEFS

PART 4

WITHDRAWAL OF RECONSTRUCTION OR ACQUISITION RELIEF

Interpretation

- 4 In this Part and in Part 5 of this Schedule, a transaction—
- (a) that is relieved from tax by virtue of reconstruction relief, or
 - (b) on which tax is chargeable in accordance with paragraph 3 (acquisition relief),
- is referred to as a “relieved transaction”.