

## SCHEDULE 11 RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

### PART 1

#### INTRODUCTORY

##### *Overview*

- 1 (1) This schedule provides for relief for certain transactions in connection with the reconstruction and acquisition of companies.
- (2) It is arranged as follows—
  - Part 2 provides for when reconstruction relief is available,
  - Part 3 provides for when acquisition relief is available,
  - Part 4 provides for when the relief is withdrawn,
  - Part 5 defines expressions used in this schedule.