
DRAFT STATUTORY INSTRUMENTS

2009 No. 0000

CORPORATION TAX

The Real Estate Investment Trusts
(Prescribed Arrangements) Regulations 2009

Made - - - - - *[...]*

Coming into force *[...]*

THE REAL ESTATE INVESTMENT TRUSTS
(PRESCRIBED ARRANGEMENTS) REGULATIONS 2009

1. Citation, commencement and effect
 2. Interpretation
 3. Situations in which these Regulations apply
 4. Excluded arrangements
 5. Persons to be treated as member of REIT group in certain situations
 6. Effect of regulations for corporation tax purposes
- Signature
Explanatory Note