



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

Groups

^{F1}134 Group Real Estate Investment Trusts

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Textual Amendments

F1 Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

135 Transfer within group

After section 171(2)(d) of TCGA 1992 (transfer within a group: exclusions) insert—

“; or

(da) a disposal by or to a company to which Part 4 of the Finance Act 2006 applies (Real Estate Investment Trusts);”.

^{F2}136 Availability of group reliefs

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Groups. (See end of Document for details)

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Textual Amendments

- F2** S. 136 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(b), **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Groups.