



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

Miscellaneous

^{F1}136A Connected persons

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Textual Amendments

- F1** S. 136A repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(c), [Sch. 3 Pt. 1](#) (with Sch. 2)

137 Insurance companies

In section 212(1) of TCGA 1992 (annual deemed disposal of holdings of certain assets) after paragraph (b) insert—

“, or

- (c) shares in a company to which Part 4 of the Finance Act 2006 applies (Real Estate Investment Trusts),”.

^{F2}138 Joint ventures

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

Textual Amendments

F2 S. 138 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(d), **Sch. 3 Pt. 1** (with Sch. 2)

F3 139 Manufactured dividends

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Textual Amendments

F3 S. 139 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(e), **Sch. 3 Pt. 1** (with Sch. 2)

140 Penalties for failure to give notice, etc

At the end of the second column of the Table in section 98(5) of TMA 1970 (penalties) add—

“Section 106 of FA 2006 as modified by Schedule 17 to that Act.

Section 116 of FA 2006.

Regulations under section 116 of FA 2006.

Regulations under section 122 of FA 2006.

Section 130 of FA 2006.”

F4 141 Effect of deemed disposal and re-acquisition

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Textual Amendments

F4 S. 142 repealed (with effect in accordance with s. 1184(1) of the amending Act, 1.4.2010) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(f), **Sch. 3 Pt. 1** (with Sch. 2)

F4 142 Interpretation

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Textual Amendments

F4 S. 142 repealed (with effect in accordance with s. 1184(1) of the amending Act, 1.4.2010) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(f), **Sch. 3 Pt. 1** (with Sch. 2)

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

143 Housing investment trusts: repeal

Section 160 of, and Schedule 30 to, FA 1996 (housing investment trusts) shall cease to have effect (and accordingly—

- (a) sections 508A and 508B of ICTA shall cease to have effect,
- (b) the amendments of section 842(1)(a) and (e) of ICTA effected by paragraph 2(2) of Schedule 30 shall cease to have effect, and
- (c) section 842(1AA) of ICTA shall cease to have effect).

Changes to legislation:

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