



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

General

145 Commencement

^{F1}(1)

(2) Section 143 shall have effect in relation to accounting periods beginning on or after the day on which this Act is passed.

Textual Amendments

F1 S. 145(1) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(h), [Sch. 3 Pt. 1](#) (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 145.