
Changes to legislation: Finance Act 2007, Cross Heading: Taxable property held by investment-regulated pension schemes: indirect holdings in REITs is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 20

PENSION SCHEMES ETC: MISCELLANEOUS

Taxable property held by investment-regulated pension schemes: indirect holdings in REITs

- 14 (1) Schedule 29A (taxable property held by investment-regulated pension schemes) is amended as follows.
- (2) In paragraph 20(1)(b) (indirect holdings: introduction to exception for REITs), for “paragraph 22 makes” substitute “ paragraphs 22, 24 and 25 make ”.
- (3) In paragraph 22 (REITs)—
- (a) in sub-paragraph (1), after paragraph (b) insert— “ and paragraph 24 applies to the pension scheme's interest in the vehicle. ”, and
 - (b) omit sub-paragraph (2).
- (4) In paragraph 24(1) (conditions applying for paragraph 23), for “paragraph 23” substitute “ paragraphs 22 and 23 ”.
- (5) In paragraph 25(2) (provisions supplementing paragraph 24), for “23(1)” substitute “ 22 or 23 ”.

Changes to legislation:

Finance Act 2007, Cross Heading: Taxable property held by investment-regulated pension schemes: indirect holdings in REITs is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)