



Finance Act 2007

2007 CHAPTER 11

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

REITs

52 Real Estate Investment Trusts

- (1) Schedule 17 contains provisions about Real Estate Investment Trusts.
- (2) The amendments made by that Schedule have effect in respect of—
 - (a) an accounting period, of a company to which Part 4 of FA 2006 (REITs) applies, which begins on or after 1st January 2007,
 - (b) an accounting period, of the principal company of a group to which that Part applies, which begins on or after 1st January 2007, and
 - (c) a distribution to which section 121 of FA 2006 applies and which is received on or after 1st January 2007.

Changes to legislation:

Finance Act 2007, Section 52 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.

[View outstanding changes](#)

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\(2\)](#)