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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 8. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### REITs: STOCK DIVIDENDS

##### *Amendment of CTA 2010*

8 After section 554 (regulations: distributions to holders of excessive rights) insert—

**“554A Meaning of “distribution”**

- (1) In this Chapter, references (however expressed) to a distribution include share capital issued in lieu of a cash dividend.
- (2) Section 1051(2) to (4) (meaning of “share capital issued in lieu of a cash dividend”) applies for the purposes of this section as it applies for the purposes of section 1049(1)(a).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 8.