



Corporation Tax Act 2010

2010 CHAPTER 4

PART 12

REAL ESTATE INVESTMENT TRUSTS

CHAPTER 8

BREACH OF CONDITIONS IN CHAPTER 2

566 Breach of condition B in section 531 in accounting period 1

- (1) Subsection (2) applies if condition B in section 531 (balance of business: assets involved in property rental business)—
- (a) is not met in relation to accounting period 1, but
 - (b) is met at the beginning of the next accounting period.

(2) The breach is to be ignored; ^{F1}...

^{F2}(3)

^{F2}(4)

^{F2}(5)

^{F2}(6)

Textual Amendments

F1 Words in s. 566(2) omitted (with effect in accordance with Sch. 4 para. 32(2) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 4 para. 29\(2\)](#)

F2 S. 566(3)-(6) omitted (with effect in accordance with Sch. 4 para. 32(2) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 4 para. 29\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 566.