



Corporation Tax Act 2010

2010 CHAPTER 4

PART 12

REAL ESTATE INVESTMENT TRUSTS

CHAPTER 11

PART 12: SUPPLEMENTARY

Interpretation

609 Definitions

In this Part—

“accounting period 1”, in relation to a company that is, or is a member of, a UK REIT, means the accounting period that begins on entry (in accordance with section 536(5)),

“company” has the meaning given by section 170(9) of TCGA 1992, and

“market value” has the same meaning as in TCGA 1992 (see sections 272 and 273 of, and Schedule 11 to, that Act).

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 609.