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STATUTORY INSTRUMENTS

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**2006 No. 2866**

The Real Estate Investment Trusts  
(Joint Ventures) Regulations 2006

PART 3

Group Real Estate Investment Trusts

**Non-resident joint venture companies and group Real Estate Investment Trusts**

**15.**—(1) This regulation applies to a venturing group and a non-UK resident joint venture company to which these Regulations apply.

(2) Paragraph 32 of Schedule 17 shall apply with the following further modifications—

- (a) in sub-paragraph (1) the reference to a member of a group to which Part 4 applies shall be read as a reference to the joint venture company to which these Regulations apply;
- (b) references to the company shall be read as references to the joint venture company to which these Regulations apply;
- (c) in sub-paragraph (7) the reference to a UK resident member of a group to which Part 4 applies shall be read as a reference to a UK resident member of a venturing group to which these Regulations apply.

(3) Section 112 as modified by paragraph 11 of Schedule 17 shall apply to the non-UK resident joint venture company as if the reference in paragraph 11(1)(d) of Schedule 17 to a non-UK resident member were a reference to a non-UK resident joint venture company to which these Regulations apply.