
STATUTORY INSTRUMENTS

2009 No. 3315

CORPORATION TAX

The Real Estate Investment Trusts
(Prescribed Arrangements) Regulations 2009

Made - - - - 15th December 2009

Coming into force 15th December 2009

THE REAL ESTATE INVESTMENT TRUSTS
(PRESCRIBED ARRANGEMENTS) REGULATIONS 2009

1. Citation, commencement and effect
 2. Interpretation
 3. Situations in which these Regulations apply
 4. Excluded arrangements
 5. Persons to be treated as member of REIT group in certain situations
 6. Effect of regulations for corporation tax purposes
- Signature
Explanatory Note