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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 Treasury make the following Regulations in exercise of the powers conferred by sections 136A of the Finance Act 2006(**1**) and paragraph 8(2) of Schedule 34 to the Finance Act 2009(**2**).

In accordance with section 136A(4) of that Act, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

(**1**) 2006 c. 25. Section 136A was inserted by paragraph 8(1) of Schedule 34 to the Finance Act 2009 (c. 10).
(**2**) 2009 c.10.