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STATUTORY INSTRUMENTS

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**2014 No. 518**

**CORPORATION TAX**

**The Real Estate Investment Trust (Amendments  
to the Corporation Tax Act 2010 and  
Consequential Amendments) Regulations 2014**

<i>Made</i>	- - - -	<i>6th March 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>7th March 2014</i>
<i>Coming into force</i>		<i>1st April 2014</i>

**THE REAL ESTATE INVESTMENT TRUST (AMENDMENTS  
TO THE CORPORATION TAX ACT 2010 AND  
CONSEQUENTIAL AMENDMENTS) REGULATIONS 2014**

1. Citation, commencement and effect
  2. Amendment to the Corporation Tax Act 2010
  3. Amendment to the Authorised Investment Funds (Tax) Regulations 2006
- Signature  
Explanatory Note