
STATUTORY INSTRUMENTS

2014 No. 518

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Real Estate Investment Trust (Amendments to the Corporation Tax Act 2010 and Consequential Amendments) Regulations 2014 and come into force on 1st April 2014.

(2) Subject to paragraphs (3) and (4), these Regulations have effect for accounting periods beginning on or after 1st April 2014.

(3) Regulation 2(2) has effect in relation to—

- (a) groups of companies in respect of which notices are given under section 523 of the Corporation Tax Act 2010 specifying a date on or after 1st April 2014, and
- (b) companies which give notices under section 524 of that Act specifying a date which is on or after that date.

(4) Regulation 2(2) also has effect in relation to—

- (a) groups of companies in respect of which notices are given under section 523 of the Corporation Tax Act 2010 specifying a date which is before 1st April 2014, and
- (b) companies which give notices under section 524 of that Act specifying a date which is before that date,

for accounting periods beginning on or after 1st April 2014