



# Finance Act 2006

## 2006 CHAPTER 25

### PART 4

#### REAL ESTATE INVESTMENT TRUSTS

##### *Introduction*

#### <sup>F1</sup>103 Real Estate Investment Trusts

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##### Textual Amendments

- F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

#### <sup>F1</sup>104 Property rental business

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##### Textual Amendments

- F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

#### <sup>F1</sup>105 Other key concepts

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Introduction. (See end of Document for details)*

**Textual Amendments**

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**F1 106 Conditions for company**

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**Textual Amendments**

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**F1 107 Conditions for tax-exempt business**

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**Textual Amendments**

**F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

**F1 108 Conditions for balance of business**

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**Textual Amendments**

**F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:  
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