



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

Miscellaneous

137 Insurance companies

In section 212(1) of TCGA 1992 (annual deemed disposal of holdings of certain assets) after paragraph (b) insert—

“, or

- (c) shares in a company to which Part 4 of the Finance Act 2006 applies (Real Estate Investment Trusts),”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 137.