

*These notes refer to the Corporation Tax Act 2010  
(c.4) which received Royal Assent on 3 March 2010*

# **CORPORATION TAX ACT 2010**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### **Part 12: Real Estate Investment Trusts**

#### *Chapter 9: Leaving the UK REIT regime*

#### *Section 570: Overview of Chapter*

1794. This section is an overview of the Chapter. It is new.