

*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 11: Part 12: supplementary*

#### *Section 606: Groups*

1901. This section sets out which companies are treated as part of a group for the purposes of the Part. It is based on section 134(2) to (6) of FA 2006.
1902. *Subsection (3)* provides that a company cannot be a member of more than one group. But that rule is disapplied for the joint venture Chapter by *subsection (4)*. So a company may be a member of a joint venture group (see section 584(2)) and a member of another group. And a company may be a member of more than one group UK REIT.