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STATUTORY INSTRUMENTS

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**2006 No. 2865**

**CORPORATION TAX**

The Real Estate Investment Trusts (Financial Statements  
of Group Real Estate Investment Trusts) Regulations 2006

*Made - - - - 1st November 2006*  
*Laid before the House of*  
*Commons - - 1st November 2006*  
*Coming into force 1st January 2007*

THE REAL ESTATE INVESTMENT TRUSTS  
(FINANCIAL STATEMENTS OF GROUP REAL  
ESTATE INVESTMENT TRUSTS) REGULATIONS 2006

*Preliminary*

1. Citation, commencement and effect
2. Interpretation
3. Significant influence and profits available for distribution to equity holders

*General*

4. Scope of these Regulations

*Financial statements for G (property rental business) and G (residual)*

5. General
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8. Beneficial interests in entities other than group companies
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*Financial statements for G (property rental business) in respect of its UK business*

12. Contents of the financial statement

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13. Time by which financial statements must be supplied

**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Real Estate Investment Trusts (Financial Statements of Group Real Estate Investment Trusts) Regulations 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

Signature

Explanatory Note

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- reg. 1 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 2 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 3 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 4 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 5 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 6 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 7 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 7 omitted by [2022 c. 3 Sch. 3 para. 4\(2\)](#)
- reg 7 subst (7.1.2008) by [S.I. 2007/3536 reg 3](#)
- reg. 8 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 9 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg 9 subst (7.1.2008) by [S.I. 2007/3536 reg 4](#)
- reg. 10 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 11 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 12 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)
- reg. 13 coming into force by [S.I. 2006/2865 reg. 1\(1\)](#)