
STATUTORY INSTRUMENTS

2006 No. 2867

CORPORATION TAX

**The Real Estate Investment Trusts (Assessment
and Recovery of Tax) 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 (ASSESSMENT
AND RECOVERY OF TAX) REGULATIONS 2006**

PART 1

Introductory

1. Citation, commencement and interpretation
2. Introduction

PART 2

Companies to which Part 4 of FA 2006 applies, but which are not part of a group

3. Deduction of tax
4. Payments in an accounting period
5. Collection and payment of tax
6. Certificates of deduction of tax
7. Gross payment of distributions
8. Assessments where relevant distribution included in return
9. Assessments in other cases
10. Application of Income Tax Acts provisions about time limits for assessments
11. Company's duty to deliver amended return

PART 3

Company to which Part 4 of FA 2006 formerly applied, and Groups

12. (1) Part 2 of these Regulations applies—
Signature

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Explanatory Note