



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

Profits

^{F1}119 Corporation tax

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Textual Amendments

- F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

^{F1}120 Calculation of profits

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Textual Amendments

- F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

^{F1}121 Distributions: liability to tax

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Profits. (See end of Document for details)

Textual Amendments

F1 Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

122 Distributions: deduction of tax

F2

Textual Amendments

F2 S. 122 repealed (6.4.2007 with effect as mentioned in s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1031, Sch. 1 para. 620, **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

^{F1}123 Attribution of distributions

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Textual Amendments

F1 Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1** (with Sch. 2)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Cross Heading:
Profits.