
Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Part 2. (See end of Document for details)

SCHEDULES

SCHEDULE 16

REAL ESTATE INVESTMENT TRUSTS: EXCLUDED BUSINESS AND INCOME

PART 2

CLASSES OF INCOME OR PROFIT

- 6 All income in connection with the operation of a caravan site, if section 20(1) of ITTOIA 2005 (caravan sites) would apply in respect of any receipts in connection with the operation of the site.
- 7 Rent in respect of an electric-line wayleave.
- 8 Rent in respect of the siting of a pipeline for gas.
- 9 Rent in respect of the siting of a pipeline for oil.
- 10 Rent in respect of the siting of a mast or similar structure designed for use in a mobile telephone network or other system of electronic communication.
- 11 Rent in respect of the siting of a wind turbine.
- 12 Dividends from shares in a company to which this Part of this Act applies.
- 13 Income arising out of an interest in a limited liability partnership where section 118ZA(4) of ICTA (winding-up) applies.

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