



# Finance Act 2007

## 2007 CHAPTER 11

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### *REITs*

#### **52 Real Estate Investment Trusts**

- (1) Schedule 17 contains provisions about Real Estate Investment Trusts.
- (2) The amendments made by that Schedule have effect in respect of—
  - (a) an accounting period, of a company to which Part 4 of FA 2006 (REITs) applies, which begins on or after 1st January 2007,
  - (b) an accounting period, of the principal company of a group to which that Part applies, which begins on or after 1st January 2007, and
  - (c) a distribution to which section 121 of FA 2006 applies and which is received on or after 1st January 2007.

**Changes to legislation:**

Finance Act 2007, Cross Heading: REITs is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)