



# Finance Act 2006

## 2006 CHAPTER 25

### PART 4

#### REAL ESTATE INVESTMENT TRUSTS

##### *Profits*

#### <sup>F1</sup>121 Distributions: liability to 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- F1** Ss. 103-134 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 483(a), **Sch. 3 Pt. 1**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)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 121.