



Finance Act 2006

2006 CHAPTER 25

PART 4

REAL ESTATE INVESTMENT TRUSTS

Groups

135 Transfer within group

After section 171(2)(d) of TCGA 1992 (transfer within a group: exclusions) insert—

“; or

- (da) a disposal by or to a company to which Part 4 of the Finance Act 2006 applies (Real Estate Investment Trusts);”.