



# Finance Act 2006

## 2006 CHAPTER 25

### PART 4

#### REAL ESTATE INVESTMENT TRUSTS

##### *Miscellaneous*

#### [<sup>F1</sup>136A Connected persons

- (1) If they consider it expedient in the public interest the Treasury may make regulations about the application of this Part to activities or situations which involve, or arise in connection with, a relationship between a REIT company and another person.
- (2) In subsection (1) “REIT company” means—
  - (a) a company to which this Part applies, and
  - (b) a member of a group to which this Part applies (a “REIT group”).
- (3) The regulations may, in particular—
  - (a) treat a specified person, or a person in specified circumstances, as forming part of a REIT group for specified purposes;
  - (b) provide for a specified provision which applies in respect of members of a REIT group also to apply, with or without modifications, in respect of a specified person or a person in specified circumstances.
- (4) No regulations may be made under this section unless a draft of the statutory instrument containing them has been laid before, and approved by a resolution of, the House of Commons.]

#### Textual Amendments

**F1** S. 136A inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 34 para. 8\(1\)](#) (with [Sch. 34 para. 8\(2\)](#))

**Status:**

Point in time view as at 21/07/2009. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2006, Section 136A.