

Status: Point in time view as at 01/08/2023.

Changes to legislation: Finance Act 2007, SCHEDULE 17 is up to date with all changes known to be in force on or before 15 July 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. (See end of Document for details)

SCHEDULES

SCHEDULE 17

Section 52

REAL ESTATE INVESTMENT TRUSTS

F1

Textual Amendments

F1 Sch. 17 paras. 1-17 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

F12

Textual Amendments

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F14

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18 In section 531 of ITA 2007 (charities: exemptions)—

(a) after subsection (2) insert—

“(2A) Distributions to which section 121 of FA 2006 (Real Estate Investment Trusts: distributions) applies and which are chargeable to income tax under Part 2 or Part 3 of ITTOIA 2005 are not taken into account in calculating total income so far as they arise in respect of shares vested in a person in trust for a charitable trust or for charitable purposes.”, and

(b) in subsection (3), for “and (2)” substitute “to (2A)”.

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