



Finance Act 2022

2022 CHAPTER 3

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Reliefs for investments

14 Qualifying asset holding companies

- (1) Schedule 2 makes provision in order to facilitate the use of certain companies that carry on an investment business by investment funds and other entities to hold investments for the purposes of those funds and entities.
- (2) Those companies are referred to in that Schedule as “qualifying asset holding companies” or “QAHCs”.

15 Real Estate Investment Trusts

Schedule 3 makes changes to Part 12 of CTA 2010 in relation to—

- (a) the conditions for companies in relation to UK REITs in section 528 and 528A of that Act;
- (b) the requirement to prepare financial statements under section 532 of that Act;
- (c) the balance of business test in section 531 of that Act;
- (d) the meaning of “holder of excessive rights” in section 553 of that Act.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Cross Heading:
Reliefs for investments.