



Finance Act 2022

2022 CHAPTER 3

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Reliefs for investments

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, Section 15.