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STATUTORY INSTRUMENTS

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**2006 No. 2866**

The Real Estate Investment Trusts  
(Joint Ventures) Regulations 2006

PART 2

Single Company Real Estate Investment Trusts

**Notice**

2.—(1) A company to which Part 4 applies may give a joint venture look through notice if the conditions in regulation 3(1) are satisfied.

The company which gives the notice is referred to in these Regulations as the venturing company.

(2) The notice must specify the accounting period of the venturing company from the beginning of which, and the joint venture company to which, these Regulations are to apply.

(3) The notice must be given in writing to the Commissioners for Her Majesty's Revenue and Customs before the beginning of the specified accounting period.

(4) The notice must be signed by the company secretary or a director of the joint venture company to which these Regulations are to apply.

(5) A venturing company may give a joint venture look-through notice at the same time it gives notice under section 109 (notice to enter the Real Estate Investment Trust regime) or at any later time when Part 4 applies to it.