

This Statutory Instrument has been made in consequence of an error in S.I. 2006/2867 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2006 No. 3222

CORPORATION TAX

The Real Estate Investment Trusts (Assessment and Recovery of Tax) (Amendment) Regulations 2006

<i>Made</i>	- - - -	<i>4th December 2006</i>
<i>Laid before the House of Commons</i>		<i>5th December 2006</i>
<i>Coming into force</i>	- -	<i>26th December 2006</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 122 and paragraphs 4 and 19 of Schedule 17 to the Finance Act 2006(a).

Citation and commencement

1. These Regulations may be cited as the Real Estate Investment Trusts (Assessment and Recovery of Tax) (Amendment) Regulations 2006 and shall come into force on 26th December 2006.

Amendment of the Real Estate Investment Trusts (Assessment and Recovery of Tax) Regulations 2006

2.—(1) The Real Estate Investment Trusts (Assessment and Recovery of Tax) Regulations 2006(b) shall be amended as follows.

(2) Omit regulation 12(5).

Dave Watts

Frank Roy

4th December 2006

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2006. c. 25.
(b) S.I. 2006/2867.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make a minor drafting correction to the Real Estate Investment Trusts (Assessment and Recovery of Tax) Regulations 2006 (S.I. 2006/2867). They do not impose any costs on business.

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