

---

STATUTORY INSTRUMENTS

---

**2007 No. 3536**

**CORPORATION TAX**

The Real Estate Investment Trusts (Financial Statements of Group Real Estate Investment Trusts) (Amendment) Regulations 2007

*Made* - - - - 14th December 2007  
*Laid before the House of Commons* - - - - 17th December 2007  
*Coming into force* - - 7th January 2008

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 144 of, and paragraph 31(7) of Schedule 17 to, the Finance Act 2006<sup>(1)</sup>.