
STATUTORY INSTRUMENTS

2020 No. 315

**The UK Property Rich Collective Investment
Vehicles (Amendment of the Taxation of
Chargeable Gains Act 1992) Regulations 2020**

Amendment of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992

- 17.** In paragraph 47 (other definitions), in sub-paragraph (1)—
- (a) before the entry relating to “double taxation arrangements” insert—
 ““company UK REIT” has the same meaning as in Part 12 of CTA 2010(1),”
 - (b) after the entry relating to “the manager” (but before the “and” at the end of it), insert—
 ““the principal company of a group UK REIT” has the same meaning as in Part 12 of CTA 2010,”.