

Changes to legislation: Finance Act 2004, Paragraph 22 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 29A

TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

Textual Amendments

F1 Sch. 29A inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 158(2), [Sch. 21 para. 13](#)

PART 3

ACQUISITION AND HOLDING OF TAXABLE PROPERTY

Exceptions to indirect holding

22 (1) This paragraph applies to a vehicle in which a pension scheme directly or indirectly holds an interest where the vehicle [^{F2}is a company which is, or is a member of, a UK REIT within the meaning of Part 12 of the Corporation Tax Act 2010 (Real Estate Investment Trusts)] [^{F3}and paragraph 24 applies to the pension scheme's interest in the vehicle.]

^{F4}(2)

(3) [^{F5}Section 1122 of the Corporation Tax Act 2010] (connected persons) applies for the purposes of sub-paragraph (2).]

Textual Amendments

F2 Words in Sch. 29A para. 22(1) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 431\(4\)](#) (with Sch. 2)

F3 Words in Sch. 29A para. 22(1) inserted (retrospective to 1.1.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 20 paras. 14\(3\)\(a\)](#), 24(8)

F4 Sch. 29A para. 22(2) repealed (retrospective to 1.1.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 20 paras. 14\(3\)\(b\)](#), 24(8), [Sch. 27 Pt. 3\(2\)](#)

F5 Words in Sch. 29A para. 22(3) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 431\(5\)\(d\)](#) (with Sch. 2)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)