

SCHEDULES

SCHEDULE 4

REAL ESTATE INVESTMENT TRUSTS

Being a UK REIT: conditions as to balance of business

- 32 (1) The amendments made by paragraphs 27, 28 and 31 have effect for accounting periods beginning on or after the day on which this Act is passed.
- (2) The amendments made by paragraphs 29 and 30 have effect in relation to a breach of condition B in section 531 if accounting period 1 begins on or after the day on which this Act is passed.