HMRC - CFM97750 - Reits: Reits And The Interest Restriction Return

TIOPA10/S452(11)

Where an interest restriction return is made in relation to any company carrying on residual business or property rental business it must be made clear that this is being undertaken and the return must contain information about how the return has taken into account the effect of this section. In practice this will mean listing out the separate businesses and the associated statement of allocations.

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