

Number	Company Type	Tax treatment
1	Unit trust or open-ended investment company	Taxed at special rate
2	Close investment-holding company	Taxed at full rate
3	Company in liquidation	Taxed at full rate for any period following the first year in liquidation
4	Investment trust with housing investment profits	Different rates may apply
5	Insurance	Different rates may apply
6	Members' club or voluntary association	Special treatment may apply
7	Property management company	Special treatment may apply
8	Charity or owned by a charity	Special treatment may apply
9	Real estate investment trust C – residual company	Special rules apply
10	Real estate investment trust C – tax-exempt company	Special rules apply