

*These notes refer to the Finance Act 2015 (c.11)  
which received Royal Assent on 26 March 2015*

# **FINANCE ACT 2015**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 123: Status for Tax Purposes of Certain Bodies***

##### **Summary**

1. This section ensures that the Commonwealth War Graves Commission and the Imperial War Graves Endowment Fund can continue to claim charity tax reliefs administered by HM Revenue & Customs. The section comes into effect on and after the date of Royal Assent to Finance Act 2015

##### **Details of the Section**

2. This section provides that the Commonwealth War Graves Commission and the Imperial War Graves Endowment Fund Trustees are treated as charities for the purposes of the enactments listed paragraph 7 of Schedule 6 to Finance Act 2010.

##### **Background Note**

3. The Commonwealth War Graves Commission is responsible for the commemoration and maintenance of the graves of Commonwealth forces who died in the First and Second World Wars. The Commission was established by Royal Charter in 1917 and was set up as a “not for profit” organisation. It operates in 154 countries around the world. The Commission is funded by its six member governments – the UK, Canada, South Africa, New Zealand, Australia and India. High Commissioners for those countries are appointed by the member countries to sit on the Commission. The UK Secretary of State for Defence is Chairman.
4. The Commonwealth War Graves Commission has a separate Endowment Fund (The Imperial War Graves Endowment Fund) which was created by Act of Parliament in 1926.
5. When the Commonwealth War Graves Commission was created it did not register as a charity but it was entitled to charitable exemptions from tax until the law was changed in 2010.
6. This provision continues the Commonwealth War Graves Commission’s (and Imperial War Graves Endowment Fund’s) entitlement to claim charity tax reliefs.