



# Finance Act 1981

## 1981 CHAPTER 35

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### **49 National Heritage Memorial Fund**

- (1) The Trustees of the National Heritage Memorial Fund shall be treated for the purposes of section 248(9) of the Taxes Act (covenanted donations to charity by companies) as a body of persons established for charitable purposes only.
- (2) This section shall be deemed to have come into force on 1st April 1980.