



# Finance Act 1999

## 1999 CHAPTER 16

### PART III

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

##### *Charities*

#### 55 Gifts in kind to charities etc.

<sup>F1</sup>(1) .....

(2) Section 47 of the <sup>M1</sup>Finance Act 1998 (gifts in kind for relief in poor countries) shall cease to have effect.

(3) Subsections (1) and (2) above have effect in relation to gifts made on or after the day on which this Act is passed.

#### Textual Amendments

**F1** S. 55(1) repealed (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

#### Marginal Citations

**M1** 1998 c.36.

#### <sup>F2</sup>56 Gifts of money to relieve refugee poverty.

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#### Textual Amendments

**F2** S. 56 repealed (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 26 para. 2(2)(a)**

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*Changes to legislation: Finance Act 1999, Cross Heading: Charities is up to date with all changes known to be in force on or before 27 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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**F3 57 Aggregation of money gifts for relief in poor countries.**

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**Textual Amendments**

**F3** S. 57 repealed (19.7.2011) by Finance Act 2011 (c. 11), Sch. 26 para. 2(2)(a)

**Changes to legislation:**

Finance Act 1999, Cross Heading: Charities is up to date with all changes known to be in force on or before 27 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s. 123(4)139Sch. 20 Pt. 5(6) Note