



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

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

### CHAPTER 2

#### OTHER PROVISIONS

#### *Charitable giving*

#### **<sup>F1</sup>97 Gifts of real property to charity**

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##### **Textual Amendments**

- F1** S. 97 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

#### **<sup>F2</sup>98 Gift aid: election to be treated as if gift made in previous tax year**

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##### **Textual Amendments**

- F2** S. 98 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 1 para. 415](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Cross Heading:  
Charitable giving.