
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010,
Cross Heading: Charities Act (Northern Ireland) 2008 (c. 12 (N.I.)). (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Charities Act (Northern Ireland) 2008 (c. 12 (N.I.))

- 585 The Charities Act (Northern Ireland) 2008 is amended as follows.
- 586 In section 5(4) for the words from “a club” to the end substitute “ a registered club within the meaning of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs). ”
- 587 (1) Amend section 45 as follows.
- (2) In subsection (1)—
- (a) omit “section 505 of the Income and Corporation Taxes Act 1988 (c. 1) or”, and
 - (b) after “2007 (c. 3)” insert “ , or that qualifying relief is due under Part 11 of the Corporation Tax Act 2010, ”.
- (3) In subsection (2)—
- (a) omit “section 505 of the Income and Corporation Taxes Act 1988 or”, and
 - (b) after “2007” insert “ , or that qualifying relief is due under Part 11 of the Corporation Tax Act 2010, ”.
- (4) After subsection (2) insert—
- “(3) For the purposes of this section relief under any provision of Part 11 of the Corporation Tax Act 2010 other than—
- (a) section 480 (exemption for profits of small-scale trades), and
 - (b) section 481 (exemption from charges under provisions to which section 1173 applies),
- is qualifying relief under that Part.”

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