



Corporation Tax Act 2010

2010 CHAPTER 4

PART 6

CHARITABLE DONATIONS RELIEF

CHAPTER 3

CERTAIN DISPOSALS TO CHARITY

Amounts treated as qualifying charitable donations

207 Incidental costs of making disposal

References in section 206 to the incidental costs of making the disposal to the company making it are to—

- (a) fees, commission or remuneration paid for the professional services of a surveyor, valuer, auctioneer, accountant, agent or legal adviser which are wholly and exclusively incurred by the company for the purposes of the disposal,
- (b) costs of transfer or conveyance wholly and exclusively incurred by the company for the purposes of the disposal,
- (c) costs of advertising to find a buyer, and
- (d) costs reasonably incurred in making any valuation or apportionment required for the purposes of this Chapter.

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 207.