SCHEDULES

SCHEDULE 3

TAINTED CHARITY DONATIONS

PART 4

CONSEQUENTIAL AMENDMENTS

Income Tax (Trading and Other Income) Act 2005

6 In section 108 of ITTOIA 2005 (gifts of trading stock to charities etc), in subsection (5)—

(a) after "This section" insert "—

(a)",

and

(b) at the end insert ", and

(b) is subject to section 809ZM of ITA 2007 (removal of income tax relief in respect of tainted charity donations etc)."