SCHEDULES

SCHEDULE 15

RELIEF IN RESPECT OF GIFT AID AND OTHER INCOME

Application

17 (1) The amendments made by paragraphs 1 to 4 and 7 are treated as having come into force on 8 April 2010.

(2) The amendments made by paragraphs 6, 8 and 10 are treated as having effect—

(a) for corporation tax purposes, for accounting periods ending on or after 1 April 2010, and

(b) for income tax purposes, for the tax year 2010-11 and subsequent tax years.

(3) The amendment made by paragraph 9 has effect in relation to income tax repaid on gifts made or income received on or after 6 April 2006.

Accordingly, any reference in that amendment to a provision of ITA 2007 is to be read as including a reference to any corresponding earlier enactment which was rewritten in that provision.

(4) An amendment corresponding to that made by paragraph 10(2) is to be treated as having been made in ICTA and having had effect in relation to—

(a) gifts made by individuals to charitable companies and eligible bodies on or after 6 April 2000 which were not covenanted payments,

(b) covenanted payments falling to be made by individuals to charitable companies and eligible bodies on or after that date, and

(c) payments made to community amateur sports clubs on or after 6 April 2002.

(5) An amendment corresponding to that made by paragraph 10(3) is to be treated as having been made in ICTA and having had effect in relation to payments of income made on or after 1 April 2006.

(6) The amendments made by paragraphs 11 to 16 have effect in relation to claims whenever made.