



# Charitable Trusts (Validation) Act 1954

## 1954 CHAPTER 58

### **4 Provisions as to pending proceedings and past decisions and tax payments.**

- (1) Subject to the next following subsection, effect shall be given to the provisions of this Act in legal proceedings begun before its commencement, as well as in those begun afterwards.
- (2) This Act shall not affect any order or judgment made or given before its commencement in legal proceedings begun before the sixteenth day of December, nineteen hundred and fifty-two, or any appeal or other proceedings consequent on any such order or judgment.
- (3) Where in legal proceedings begun on or after the said sixteenth day of December, any order or judgment has been made or given before the commencement of this Act which would not have been made or given after that commencement, the court by which the order or judgment was made or given shall, on the application of any person aggrieved thereby, set it aside in whole or in part and make such further order as the court thinks equitable with a view to placing those concerned as nearly as may be in the position they ought to be in having regard to this Act:

Provided that proceedings to have an order or judgment set aside under this subsection shall not be instituted more than six months after the commencement of this Act.

- (4) This Act shall not, by its operation on any instrument as respects the period before the commencement of the Act, impose or increase any liability to tax nor entitle any person to reclaim any tax paid or borne before that commencement, nor (save as respects taxation) require the objects declared by the instrument to be treated for the purposes of any enactment as having been charitable so as to invalidate anything done or any determination given before that commencement.