
STATUTORY INSTRUMENTS

2012 No. 735

**CHARITIES
CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
VALUE ADDED TAX**

The Finance Act 2010, Schedule 6, Part 1 (Further
Consequential and Incidental Provision etc) Order 2012

<i>Made</i>	- - - -	<i>8th March 2012</i>
<i>Laid before the House of Commons</i>	- -	<i>9th March 2012</i>
<i>Coming into force</i>		<i>1st April 2012</i>

**THE FINANCE ACT 2010, SCHEDULE 6,
PART 1 (FURTHER CONSEQUENTIAL AND
INCIDENTAL PROVISION ETC) ORDER 2012**

1. Citation, commencement and effect
2. (1) Article 5 has effect in relation to—
3. Article 6 has effect— (a) for corporation tax purposes, for...
4. Article 7 has effect— (a) for corporation tax purposes, for...
5. Definition of “charity” for the purposes of value added tax
6. Definition of “charity” for the purposes of capital gains tax
7. Amendment of CTA 2009

Signature

Explanatory Note