
Status: Point in time view as at 31/07/2014.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Taxes (Definition of Charity) (Relevant Territories) (Amendment) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

STATUTORY INSTRUMENTS

2014 No. 1807

**CHARITIES
INCOME TAX
CAPITAL GAINS TAX
CORPORATION TAX
VALUE ADDED TAX
INHERITANCE TAX
STAMP DUTY
STAMP DUTY LAND TAX
STAMP DUTY RESERVE TAX
ANNUAL TAX ON ENVELOPED DWELLINGS**

The Taxes (Definition of Charity) (Relevant Territories) (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>9th July 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th July 2014</i>
<i>Coming into force</i>	- -	<i>31st July 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 2(3)(b) of Schedule 6 to the Finance Act 2010⁽¹⁾:

Citation and commencement

1. These Regulations may be cited as the Taxes (Definition of Charity) (Relevant Territories) (Amendment) Regulations 2014 and come into force on 31st July 2014.

⁽¹⁾ 2010 c.13.

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Commencement Information

I1 Reg. 1 in force at 31.7.2014, see [reg. 1](#)

Amendment of the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010

2. In the Schedule to the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010(2), after “The Republic of Iceland” insert “The Principality of Liechtenstein”.

Commencement Information

I2 Reg. 2 in force at 31.7.2014, see [reg. 1](#)

9th July 2014

Jim Harra
Edward Troup
Two of the Commissioners for Her Majesty’s
Revenue and Customs

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EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 31st July 2014, amend the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010 ([S.I. 2010/1904](#)). They add the Principality of Liechtenstein to the list of relevant territories for the purposes of Schedule 6 to the Finance Act 2010 ([c.13](#)). Where a body of persons or trust falls to be subject to the control of a court under the law of a relevant territory, it will meet the jurisdiction condition for the purposes of the definition of “charity” in paragraph 1 of Schedule 6. The jurisdiction condition is one of four conditions which a body of persons or trust must meet in order for the body of persons or trust and its donors to be eligible for United Kingdom charitable tax reliefs.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

Status:

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Changes to legislation:

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