

## SCHEDULE 18

### CHARITIES RELIEF

#### Overview

- 1 This Schedule is arranged as follows—
- (a) paragraph 2 defines key terms,
  - (b) paragraph 3 describes the relief available to a charity that is a buyer in a land transaction and the circumstances in which it is available,
  - (c) paragraph 4 describes the circumstances where that relief is withdrawn,
  - (d) paragraph 5 describes the relief available where a charity does not qualify for relief under paragraph 3 but meets other criteria, and makes provision about the circumstances where such relief is withdrawn,
  - (e) paragraph 6 describes the relief available where at least one charity and at least one person who is not a charity are buyers under a land transaction,
  - (f) paragraph 7 describes the circumstances where that relief is withdrawn,
  - (g) paragraph 8 describes the relief available where a charity does not qualify for relief under paragraph 6 but meets other criteria, and makes provision about the circumstances where such relief is withdrawn, and
  - (h) paragraph 9 makes provision about reliefs available for charitable trusts.