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## SCHEDULE 13 CHARITIES RELIEF

### *Qualifying charitable purposes*

- 3 A buyer holds the subject-matter of a transaction for qualifying charitable purposes if the buyer holds it—
- (a) for use in the furtherance of the charitable purposes of the buyer or of another charity, or
  - (b) as an investment from which the profits are applied to the charitable purposes of the buyer.

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#### **Commencement Information**

**II** Sch. 13 para. 3 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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