

SCHEDULE 13  
CHARITIES RELIEF

*Withdrawal of relief*

- 11 In relation to a transfer or grant that is, by virtue of paragraph 6, a disqualifying event—
- (a) the date of the event for the purposes of paragraph 4 is the effective date of the transfer or grant,
  - (b) paragraph 4(b) has effect as if, for “at the time” there were substituted “immediately before”,
  - (c) paragraph 10 has effect as if—
    - (i) in paragraph (a), for “at the time of” there were substituted “immediately before and immediately after”,
    - (ii) paragraph (b) were omitted.