
Status: Point in time view as at 06/04/2010.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross
Heading: Periods over which management condition treated as met. (See end of Document for details)*

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 1

DEFINITION OF “CHARITY”, “CHARITABLE COMPANY” AND “CHARITABLE TRUST”

Periods over which management condition treated as met

- 5 (1) This paragraph applies in relation to any period throughout which the management condition is not met.
- (2) The management condition is treated as met throughout the period if the Commissioners for Her Majesty's Revenue and Customs consider that—
- (a) the failure to meet the management condition has not prejudiced the charitable purposes of the body or trust, or
 - (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.

Status:

Point in time view as at 06/04/2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading:
Periods over which management condition treated as met.