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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: ITEPA 2003. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

#### PART 2

#### REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

##### *ITEPA 2003*

- 17 (1) ITEPA 2003 is amended as follows.
- (2) In section 99(3)(b)(ii) (accommodation provided for performance of duties), for “established for charitable purposes only” substitute “ a charitable company ”.
- (3) In section 216(3)(b) (provisions not applicable to lower-paid employments) for “established for charitable purposes only” substitute “ a charitable company ”.
- (4) In section 223(7)(b)(ii) (payments on account of director's tax other than by the director), for “established for charitable purposes only” substitute “ a charitable company ”.
- (5) In section 290(5) (accommodation benefits of ministers of religion), omit the definition of “charity”.
- (6) In section 351 (expenses of ministers of religion), omit subsection (5).
- (7) In section 714(2) (payroll giving: meaning of “donation”), in the definition of “charity”, omit “means any body of persons or trust established for charitable purposes only and”.

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#### **Commencement Information**

- II** Sch. 6 para. 17 in force at 8.3.2012, with effect as mentioned in art. 13 of the commencing S.I. by [S.I. 2012/736, art. 13](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: ITEPA 2003.