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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2010, Part 2. (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##### REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

###### *FA 1982*

- 8 In section 129(1) of FA 1982 (stamp duty: exemption from duty on grants, transfers to charities etc), for “a body of persons established for charitable purposes only or to the trustees of a trust so established” substitute “ a charitable company or to the trustees of a charitable trust ”.

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**Commencement Information**

- 11** Sch. 6 para. 8 in force at 8.3.2012 with effect as mentioned in art. 3 of the commencing S.I. by [S.I. 2012/736, art. 3](#)

###### *FA 1983*

- 9 In section 46(3) of FA 1983 (Historic Buildings and Monuments Commission for England) for “a body of persons established for charitable purposes only” substitute “ a charitable company ”.

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**Commencement Information**

- 12** Sch. 6 para. 9 in force at 1.4.2012 by [S.I. 2012/736, art. 4](#)

###### *IHTA 1984*

- 10 In section 272 of IHTA 1984 (general interpretation), omit the definitions of “charity” and “charitable”.

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**Commencement Information**

- 13** Sch. 6 para. 10 in force at 8.3.2012, with effect as mentioned in art. 5 of the commencing S.I. by [S.I. 2012/736, art. 5](#)

*Changes to legislation: There are currently no known outstanding effects  
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*FA 1986*

- 11 In section 90(7) of FA 1986 (stamp duty reserve tax: exceptions from principal charge)—
- (a) in paragraph (a), for “a body of persons established for charitable purposes only” substitute “ a charitable company ”, and
  - (b) in paragraph (b), for “a trust so established” substitute “ a charitable trust ”.

**Commencement Information**

- I4** Sch. 6 para. 11 in force at 8.3.2012, with effect as mentioned in art. 6 of the commencing S.I. by [S.I. 2012/736, art. 6](#)

*FA 1989*

- 12 In paragraph 4 of Schedule 5 to FA 1989 (employee share ownership trusts), omit sub-paragraph (10).

**Commencement Information**

- I5** Sch. 6 para. 12 in force at 8.3.2012, with effect as mentioned in art. 7 of the commencing S.I. by [S.I. 2012/736, art. 7](#)

*TCGA 1992*

- 13 (1) TCGA 1992 is amended as follows.
- (2 In section 222(8B)(b)(iii) (relief on disposal of private residence), for “established for charitable purposes only” substitute “ a charitable company ”.
  - (3 In section 256 (charities), omit subsections (6) and (8).
  - (4 In section 256C (attributing gains to the non-exempt amount: charitable companies), omit subsection (6).
  - (5 In section 256D (how gains are attributed to the non-exempt amount: charitable companies), omit subsection (7).

**Commencement Information**

- I6** Sch. 6 para. 13(2) in force at 8.3.2012, with effect as mentioned in art. 8 of the commencing S.I. by [S.I. 2012/736, art. 8](#)
- I7** Sch. 6 para. 13(3)(4)(5) in force at 8.3.2012, with effect as mentioned in art. 9 of the commencing S.I. by [S.I. 2012/736, art. 9](#)

*F(No.2)A 1997*

- 14 **F1** .....

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Part 2. (See end of Document for details)*

#### Textual Amendments

- F1** Sch. 6 para. 14 repealed (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), s. 91, [Sch. 26 para. 1\(2\)\(b\)\(ii\)](#)

#### FA 1999

- 15 (1) Schedule 19 to FA 1999 (stamp duty and stamp duty reserve tax: unit trusts) is amended as follows.

**F2**(2) . . . . .

- (3) In paragraph 15(c), for “bodies of persons established for charitable purposes only or trustees of trusts so established” substitute “charitable companies or trustees of charitable trusts”.

#### Textual Amendments

- F2** Sch. 6 para. 15(2) omitted (with effect in accordance with s. 114(4) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), s. [114\(3\)\(e\)](#)

#### Commencement Information

- I8** Sch. 6 para. 15(2) in force at 8.3.2012 with effect as mentioned in art. 10 of the commencing S.I. by [S.I. 2012/736](#), [art. 10](#)
- I9** Sch. 6 para. 15(3) in force at 1.4.2012 by [S.I. 2012/736](#), [art. 11](#)

#### CAA 2001

- 16 In section 63(2) of CAA 2001 (cases in which disposal value is nil)—
- (a) in paragraph (a), omit “within the meaning of Part 10 of ITA 2007 (see section 519 of that Act)”, and
  - (b) in paragraph (aa), omit “within the meaning of Part 11 of CTA 2010 (see section 467 of that Act)”.

#### Commencement Information

- I10** Sch. 6 para. 16 in force at 8.3.2012, with effect as mentioned in art. 12 of the commencing S.I. by [S.I. 2012/736](#), [art. 12](#)

#### 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”.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Part 2. (See end of Document for details)*

- (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”.

**Commencement Information**

- I11** 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](#)

*FA 2003*

- 18 Schedule 8 to FA 2003 (SDLT: charities relief) is amended as follows.
- 19 In paragraph 1 (charities relief), omit sub-paragraph (4).

**Commencement Information**

- I12** Sch. 6 para. 19 in force at 8.3.2012, with effect as mentioned in art. 14 of the commencing S.I. by [S.I. 2012/736, art. 14](#)

- 20 In paragraph 4 (charitable trusts), in sub-paragraph (2), omit “and “charity” has the same meaning as in paragraph 1”.

**Commencement Information**

- I13** Sch. 6 para. 20 in force at 8.3.2012 with effect as mentioned in art. 14 of the commencing S.I. by [S.I. 2012/736, art. 14](#)

*ITTOIA 2005*

- 21 (1) ITTOIA 2005 is amended as follows.
- (2) In section 410(3)(b) (when stock dividend income arises), for “trust established for charitable purposes only” substitute “charitable trust”.
- (3) In section 545(1) (definitions for Chapter 9 of Part 4), omit the definition of “charitable trust”.
- <sup>F3</sup>(4) . . . . .
- (5) In Part 2 of Schedule 4 (index of defined expressions)—
- (a) in the entry for “charitable trust (in Chapter 9 of Part 4)”—
- (i) omit “(in Chapter 9 of Part 4)”, and
- (ii) for “section 545(1)” substitute “ paragraph 1 of Schedule 6 to FA 2010 ”, and
- (b) in the entry for “charity”, for “section 989 of ITA 2007” substitute “ paragraph 1 of Schedule 6 to FA 2010 ”.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Part 2. (See end of Document for details)*

#### Textual Amendments

- F3** Sch. 6 para. 21(4) omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 12 para. 17

#### Commencement Information

- I14** Sch. 6 para. 21(2)(4)(5)(b) in force at 8.3.2012 with effect as mentioned in art. 15(1) of the commencing S.I. by S.I. 2012/736, art. 15(1)
- I15** Sch. 6 para. 21(3)(5)(a) in force at 8.3.2012 with effect as mentioned in art. 15(2) of the commencing S.I. by S.I. 2012/736, art. 15(2)(3)

#### *F(No.2)A 2005*

- 22 In section 18(3)(b)(i) of F(No.2)A 2005 (authorised unit trusts and OEICS: specific powers) omit “(within the meaning of section 989 of ITA 2007)”.

#### Commencement Information

- I16** Sch. 6 para. 22 in force at 1.4.2012 by S.I. 2012/736, art. 16

#### *ITA 2007*

- 23 (1) ITA 2007 is amended as follows.
- (2) In section 479(1)(b) (special rates for trustees' income), for “trust established for charitable purposes only” substitute “charitable trust”.
- (3) In section 481(1)(c) (other special rates for trustees), for “trust established for charitable purposes only” substitute “charitable trust”.
- (4) Omit section 519 (meaning of “charitable trust”).
- (5) In section 873(2) (discretionary or accumulation settlements), in paragraphs (a) and (b), for “trust established for charitable purposes only” substitute “charitable trust”.
- (6) In section 989 (definitions), omit the definition of “charity”.
- (7) In Schedule 4 (index of defined expressions)—
- (a) in the entry for “charitable trust (in Part 10)”—
- (i) omit “(in Part 10)”, and
- (ii) for “section 519” substitute “paragraph 1 of Schedule 6 to FA 2010”, and
- (b) in the entries for “charity”, “charity (in Chapter 2 of Part 8)” and “charity (in Chapter 3 of Part 8)”, for “section 989” substitute “paragraph 1 of Schedule 6 to FA 2010”.

#### Commencement Information

- I17** Sch. 6 para. 23(2)-(5) (7) in force at 8.3.2012 with effect as mentioned in art. 17 of the commencing S.I. by S.I. 2012/736, art. 17

*Changes to legislation: There are currently no known outstanding effects  
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- I18** Sch. 6 para. 23(6) in force at 8.3.2012 with effect as mentioned in art. 18 of the commencing S.I. by [S.I. 2012/736](#), **art. 18**

*FA 2008*

- 24 In paragraph 60(2) of Schedule 36 to FA 2008 (references to carrying on a business), omit the definition of “charity”.

**Commencement Information**

- I19** Sch. 6 para. 24 in force at 1.4.2012 by [S.I. 2012/736](#), **art. 19**

*CTA 2009*

- 25 (1) CTA 2009 is amended as follows.  
(2) In section 1319 (other definitions), omit the definition of “charity”.  
(3) In Schedule 4 (index of defined expressions), in the entry for “charity”, for “section 1319” substitute “ paragraph 1 of Schedule 6 to FA 2010 ”.

*FA 2009*

- 26 In paragraph 8 of Schedule 49 to FA 2009 (general interpretation), omit the definition of “charity”.

**Commencement Information**

- I20** Sch. 6 para. 26 in force at 1.4.2012 by [S.I. 2012/736](#), **art. 20**

*CTA 2010*

- 27 (1) CTA 2010 is amended as follows.  
(2) In section 202 (meaning of “charity” in Chapter 2 of Part 6)—  
(a) for “means” substitute “ includes ”, and  
(b) omit paragraph (a).  
(3) In section 217 (meaning of “charity” in Chapter 3 of Part 6)—  
(a) for “means” substitute “ includes ”, and  
(b) omit paragraph (a).  
(4) Omit section 467 (meaning of “charitable company” in Part 11).  
(5) In section 610(2)(a) (discretionary payments by trustees to companies), omit “as defined in section 467”.  
(6) In section 1119 (definitions), omit the definition of “charity”.  
(7) In Schedule 4 (index of defined expressions)—  
(a) in the entry for “charitable company (in Part 11)”—  
(i) omit “(in Part 11)”, and

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Part 2. (See end of Document for details)*

- (ii) for “section 467” substitute “ paragraph 1 of Schedule 6 to FA 2010 ”,
- (b) in the entry for “charity (except in Chapters 2 and 3 of Part 6)” for “section 1119” substitute “ paragraph 1 of Schedule 6 to FA 2010 ”,
- (c) in the entry for “charity (in Chapter 2 of Part 6)”, for “section 202” substitute “ paragraph 1 of Schedule 6 to FA 2010 (and see section 202 of this Act) ”, and
- (d) in the entry for “charity (in Chapter 3 of Part 6)”, for “section 217” substitute “ paragraph 1 of Schedule 6 to FA 2010 (and see section 217 of this Act) ”.

**Commencement Information**

- I21** Sch. 6 para. 27 in force at 8.3.2012 with effect as mentioned in art. 21 of the commencing S.I. by [S.I. 2012/736](#), **art. 21**

*TIOPA 2010*

- 28 In section 326(3) of TIOPA 2010 (charities), omit the definition of “charity” and the “and” immediately after it.

**Commencement Information**

- I22** Sch. 6 para. 28 in force at 8.3.2012 with effect as mentioned in art. 22 of the commencing S.I. by [S.I. 2012/736](#), **art. 22**

*Power to make further consequential provision*

- 29 (1) The Commissioners for Her Majesty's Revenue and Customs may by order make such further consequential, incidental, supplemental, transitional or transitory provision or saving as appears appropriate in consequence of, or otherwise in connection with, Part 1.
- (2) An order under this paragraph may—
- (a) make different provision for different purposes, and
- (b) make provision repealing, revoking or otherwise amending any enactment or instrument (whenever passed or made).
- (3) An order under this paragraph is to be made by statutory instrument.
- (4) A statutory instrument containing an order under this paragraph is subject to annulment in pursuance of an order of the House of Commons.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Part 2.