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

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## SCHEDULES

### SCHEDULE 7

#### GIFTS OF SHARES ETC TO CHARITIES

##### *Commencement and corresponding ICTA amendments*

- 9 The amendments made by this Schedule have effect in relation to any disposal made to a charity on or after 15 December 2009.
- 10 Amendments corresponding to the ones made by paragraphs 6 and 7, having effect in relation to any such disposal, are to be treated as having been made in section 587B of ICTA.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Commencement and corresponding ICTA amendments.