
Status: Point in time view as at 08/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 7

GIFTS OF SHARES ETC TO CHARITIES

Gifts by individuals

- 4 In Schedule 4 to ITA 2007 (index of defined expressions), after the entry relating to accumulated or discretionary income insert—

“acquisition value of a qualifying investment (in section 438A”.
Chapter 3 of Part 8)

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