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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 8. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### GIFTS OF SHARES ETC TO CHARITIES

##### *Gifts by companies*

- 8 In Schedule 4 to CTA 2010 (index of defined expressions), after the entry relating to accounts (in Chapter 2 of Part 16) insert—

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“acquisition value of a qualifying investment (in section 210A”.  
Chapter 3 of Part 6)

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