
WELSH STATUTORY INSTRUMENTS

2019 No. 833

The Welsh Tax Acts (Miscellaneous
Amendments) (EU Exit) Regulations 2019

PART 3

Charities

Amendment of Schedule 18 to LTTA

- 3.—(1) Schedule 18 to LTTA is amended as follows.
- (2) After paragraph 1(a) insert—
- “(aa) paragraphs 2A to 2D make provision about the meaning of “charity”,.”
- (3) In paragraph 2(3)(a), for “Part 1 of Schedule 6 to the Finance Act 2010 (c. 13)” substitute “paragraph 2A”.
- (4) After paragraph 2 insert—

“Meaning of “charity”

2A. For the purpose of this Schedule, “charity” means a body of persons or trust that—

- (a) is established for charitable purposes only,
- (b) meets the jurisdiction condition (see paragraph 2B),
- (c) meets the registration condition (see paragraph 2C), and
- (d) meets the management condition (see paragraph 2D).

Meaning of “charity”: jurisdiction condition

2B.—(1) A body of persons or trust meets the jurisdiction condition if it falls to be subject to the control of a relevant UK court in the exercise of its jurisdiction with respect to charities.

(2) A “relevant UK court” means—

- (a) the High Court,
- (b) the Court of Session, or
- (c) the High Court in Northern Ireland.

Meaning of “charity”: registration condition

2C.—(1) A body of persons or trust meets the registration condition if—

- (a) in the case of a body of persons or trust that is a charity within the meaning of section 10 of the Charities Act 2011 (c. 25), condition A is met, and
- (b) in the case of any other body of persons or trust, condition B is met.

(2) Condition A is that the body of persons or trust has complied with any requirement to be registered in the register of charities kept under section 29 of the Charities Act 2011.

(3) Condition B is that the body of persons or trust has complied with any requirement to be registered in a register corresponding to that mentioned in condition A kept under the law of Scotland or Northern Ireland.

Meaning of “charity”: management condition

2D.—(1) A body of persons or trust meets the management condition if its managers are fit and proper persons to be managers of the body or trust.

(2) In this paragraph “managers”, in relation to a body of persons or trust, means the persons having the general control and management of the administration of the body or trust.

(3) Sub-paragraph (4) applies in relation to any period throughout which the management condition is not met.

(4) The management condition is treated as met if WRA consider that—

- (a) the failure to meet the condition has not prejudiced the charitable purposes of the body or trust, or
- (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.”

(5) The amendments made by this regulation have effect in relation to land transactions with an effective date on or after exit day.