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

SCHEDULES

SCHEDULE 8

Section 32

CHARITIES: MISCELLANEOUS AMENDMENTS

Payroll giving

- 1 (1) In ITA 2007, after section 521 insert—

“521A Gifts under payroll deduction schemes: income tax liability and exemption

- (1) This section applies if gifts are made to charitable trusts by individuals and the gifts are donations for the purposes of Part 12 of ITEPA 2003 (payroll giving).
- (2) Income tax is charged on the gifts under this section.
- (3) It is charged on the full amount of the gifts arising in the tax year.
- (4) But a gift is not taken into account in calculating total income so far as it is applied to charitable purposes only.
- (5) The trustees of the charitable trust are liable for any tax charged under this section.”

- (2) In CTA 2010, after section 472 insert—

“472A Gifts under payroll deduction schemes: corporation tax liability and exemption

- (1) If a charitable company receives a gift from an individual and the gift is a donation for the purposes of Part 12 of ITEPA 2003 (payroll giving), the gift is treated as an amount in respect of which the charitable company is chargeable to corporation tax, under the charge to corporation tax on income.
- (2) But the gift is not taken into account in calculating total profits so far as it is applied to charitable purposes only.
- (3) The exemption under subsection (2) requires a claim.”

Payments to bodies outside the UK: non-charitable expenditure

- 2 (1) In section 547(b) of ITA 2007 (payments by charitable trusts to bodies outside the UK), after “such steps as” insert “ the Commissioners for Her Majesty’s Revenue and Customs consider ”.

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- (2) In section 500(b) of CTA 2010 (payments by charitable companies to bodies outside the UK), after “such steps as” insert “ the Commissioners for Her Majesty's Revenue and Customs consider ”.

Gift aid: disqualified overseas gifts

- 3 (1) Chapter 2 of Part 8 of ITA 2007 (gift aid) is amended as follows.
- (2) In section 416 (meaning of “qualifying donation”)—
 - (a) in subsection (1)(a) for “G” substitute “ F ”, and
 - (b) omit subsection (8).
- (3) Omit section 422 (disqualified overseas gifts).
- ^{F1}(4)

Textual Amendments
F1 Sch. 8 para. 3(4) repealed (retrospective to 6.4.2012) by [Finance Act 2012 \(c. 14\), s. 50\(3\)\(b\)\(4\)](#)

Gift aid administration: charitable trusts

- 4 (1) Section 42 of TMA 1970 (procedure for making claims etc) is amended as follows.
- ^{F2}(2)
- (3) After subsection (3) insert—
 - “(3ZA) Subsection (2) above shall not apply in relation to any claim by the trustees of a charitable trust for an amount to be exempt from tax by virtue of section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts).”

Textual Amendments
F2 Sch. 8 para. 4(2) omitted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 15 para. 12](#)

- 5 (1) ITA 2007 is amended as follows.
- (2) In section 518(4) (overview of Part 10), for “section 538” substitute “ sections 538 and 538A ”.
- (3) After section 538 insert—
 - “**538A Claims in relation to gift aid relief**
 - (1) This section applies to claims for amounts to be exempt from tax by virtue of section 521(4) (gifts entitling donor to gift aid relief: charitable trusts).
 - (2) A claim to which this section applies may be made—
 - (a) to an officer of Revenue and Customs, or

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- (b) by being included in a return under section 8A of TMA 1970 (trustee's self-assessment return).
- (3) In this section—
 - “free-standing claim” means a claim made as mentioned in subsection (2)(a), and
 - “tax return claim” means a claim made as mentioned in subsection (2)(b).
- (4) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision—
 - (a) limiting the number of free-standing claims that may be made by a person in a tax year, or
 - (b) requiring a claim for an amount below an amount specified in the regulations to be made as a tax return claim.
- (5) The regulations may make different provision for different cases or purposes.”

Gift aid administration: charitable companies

F36

Textual Amendments

F3 Sch. 8 para. 6 omitted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 15 para. 16

7 In CTA 2010, after section 477 insert—

“Claims

477A Claims in relation to gift aid relief

- (1) This section applies to claims for amounts to be exempt from tax by virtue of—
 - (a) section 472 (gifts qualifying for gift aid relief: charitable companies), or
 - (b) section 475 (gifts qualifying for gift aid relief: eligible bodies).
- (2) A claim to which this section applies may be made—
 - (a) to an officer of Revenue and Customs, or
 - (b) where the claimant is a company, by being included in the claimant's company tax return.
- (3) In this section—
 - “free-standing claim” means a claim made as mentioned in subsection (2)(a), and
 - “tax return claim” means a claim made as mentioned in subsection (2)(b).

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- (4) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision—
 - (a) limiting the number of free-standing claims that may be made by a person in a tax year, or
 - (b) requiring a claim for an amount below an amount specified in the regulations to be made as a tax return claim.
- (5) The regulations may make different provision for different cases or purposes.”

Commencement

- 8 (1) The amendments made by paragraph 1 have effect in relation to gifts made on or after 24 March 2010.
- (2) An amendment corresponding to that made by paragraph 1(2), having effect in relation to gifts made on or after that date, is to be treated as having been made in ICTA.
- (3) The amendments made by paragraph 2 have effect in relation to payments representing expenditure incurred on or after 24 March.
- (4) An amendment corresponding to that made by paragraph 2(2), having effect in relation to payments representing expenditure incurred on or after that date, is to be treated as having been made in ICTA.
- (5) The amendments made by paragraph 3 have effect in relation to gifts made on or after 6 April 2010.
- (6) The amendments made by paragraphs 4 and 6 have effect in relation to claims whenever made.

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