



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 4

CHARITIES

^{F1}54 Transactions with substantial donors

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Textual Amendments

- F1** Ss. 54-58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F1}55 Non-charitable expenditure

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Textual Amendments

- F1** Ss. 54-58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F1}56 Trade profits

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Chapter 4. (See end of Document for details)

Textual Amendments

F1 Ss. 54-58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F1}57 Gift aid relief for companies wholly owned by one or more charities

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Textual Amendments

F1 Ss. 54-58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

^{F1}58 Extension of restrictions on gift aid payments by close companies

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Textual Amendments

F1 Ss. 54-58 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Chapter 4.