
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross
Heading: Periods over which management condition treated as met. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 1

DEFINITION OF “CHARITY”, “CHARITABLE COMPANY” AND “CHARITABLE TRUST”

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Modifications etc. (not altering text)

C1 Sch. 6 Pt. 1 modified (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), s. 123

Periods over which management condition treated as met

- 5 (1) This paragraph applies in relation to any period throughout which the management condition is not met.
- (2) The management condition is treated as met throughout the period if the Commissioners for Her Majesty's Revenue and Customs consider that—
- (a) the failure to meet the management 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.

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