
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: FA 1986. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 2

REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

FA 1986

- 11 In section 90(7) of FA 1986 (stamp duty reserve tax: exceptions from principal charge)—
- (a) in paragraph (a), for “a body of persons established for charitable purposes only” substitute “ a charitable company ”, and
 - (b) in paragraph (b), for “a trust so established” substitute “ a charitable trust ”.

Commencement Information

- II** Sch. 6 para. 11 in force at 8.3.2012, with effect as mentioned in art. 6 of the commencing S.I. by [S.I. 2012/736](#), **art. 6**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: FA 1986.