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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: ITTOIA 2005. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

#### PART 2

#### REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

##### *ITTOIA 2005*

- 21 (1) ITTOIA 2005 is amended as follows.
- (2) In section 410(3)(b) (when stock dividend income arises), for “trust established for charitable purposes only” substitute “charitable trust”.
- (3) In section 545(1) (definitions for Chapter 9 of Part 4), omit the definition of “charitable trust”.
- <sup>F1</sup>(4) .....
- (5) In Part 2 of Schedule 4 (index of defined expressions)—
- (a) in the entry for “charitable trust (in Chapter 9 of Part 4)”—
- (i) omit “(in Chapter 9 of Part 4)”, and
- (ii) for “section 545(1)” substitute “paragraph 1 of Schedule 6 to FA 2010”, and
- (b) in the entry for “charity”, for “section 989 of ITA 2007” substitute “paragraph 1 of Schedule 6 to FA 2010”.

#### **Textual Amendments**

- F1** Sch. 6 para. 21(4) omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 12 para. 17

#### **Commencement Information**

- I1** Sch. 6 para. 21(2)(4)(5)(b) in force at 8.3.2012 with effect as mentioned in art. 15(1) of the commencing S.I. by S.I. 2012/736, art. 15(1)
- I2** Sch. 6 para. 21(3)(5)(a) in force at 8.3.2012 with effect as mentioned in art. 15(2) of the commencing S.I. by S.I. 2012/736, art. 15(2)(3)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: ITTOIA 2005.