
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Commencement of Part 2. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 4

COMMENCEMENT

Commencement of Part 2

- 34 (1) The repeal of the definition of “charity” in section 989 of ITA 2007 made by paragraph 23(6) above has effect—
- (a) so far as it applies for the purposes of Chapter 2 of Part 8 of that Act (gift aid), in relation to gifts made on or after 6 April 2010, and
 - (b) so far as it applies for other purposes, in accordance with such provision as the Treasury may make by order.
- (2) The other amendments made by Part 2 come into force in accordance with such provision as the Treasury may make by order.
- (3) An order under this paragraph may—
- (a) make different provision for different purposes, and
 - (b) include transitional provision and savings.
- (4) An order under this paragraph is to be made by statutory instrument.

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Commencement of Part 2.