
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Part 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 4

COMMENCEMENT

Commencement of Part 1

- 33 (1) Part 1 is treated as having come into force on 6 April 2010.
- (2) But the definitions of “charity”, “charitable company” and “charitable trust” in that Part do not apply for the purposes of an enactment in relation to which, on that date, another definition applies until such time as that other definition ceases to have effect on the coming into force of provision made by or under Part 2.
- (3) For provision about the coming into force of provision made by that Part, see paragraph 34.

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.

Commencement of Part 3

- 35 The amendments made by Part 3 are treated as having come into force on 6 April 2010.

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