
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Gift aid administration: charitable trusts. (See end of Document for details)

SCHEDULES

SCHEDULE 8

CHARITIES: MISCELLANEOUS AMENDMENTS

Gift aid administration: charitable trusts

4 (1) Section 42 of TMA 1970 (procedure for making claims etc) is amended as follows.

^{F1}(2)

(3) After subsection (3) insert—

“(3ZA) Subsection (2) above shall not apply in relation to any claim by the trustees of a charitable trust for an amount to be exempt from tax by virtue of section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts).”

Textual Amendments

F1 Sch. 8 para. 4(2) omitted (with effect in accordance with Sch. 15 para. 17(6) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 15 para. 12

5 (1) ITA 2007 is amended as follows.

(2) In section 518(4) (overview of Part 10), for “section 538” substitute “ sections 538 and 538A ”.

(3) After section 538 insert—

“538A Claims in relation to gift aid relief

(1) This section applies to claims for amounts to be exempt from tax by virtue of section 521(4) (gifts entitling donor to gift aid relief: charitable trusts).

(2) A claim to which this section applies may be made—

(a) to an officer of Revenue and Customs, or

(b) by being included in a return under section 8A of TMA 1970 (trustee's self-assessment return).

(3) In this section—

“free-standing claim” means a claim made as mentioned in subsection (2)(a), and

“tax return claim” means a claim made as mentioned in subsection (2)(b).

(4) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision—

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- (a) limiting the number of free-standing claims that may be made by a person in a tax year, or
 - (b) requiring a claim for an amount below an amount specified in the regulations to be made as a tax return claim.
- (5) The regulations may make different provision for different cases or purposes.”

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