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

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## 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.

<sup>F1</sup>(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).”

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#### **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

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 4.