



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 6

#### CHARITABLE DONATIONS RELIEF

### CHAPTER 3

#### CERTAIN DISPOSALS TO CHARITY

*Special provisions about qualifying interests in land*

#### **213 Certificate required from charity**

- (1) This section applies if the qualifying investment is a qualifying interest in land.
- (2) A company may not make a claim under section 203 unless the company has received a certificate given by or on behalf of the charity.
- (3) The certificate must—
  - (a) describe the qualifying interest in land,
  - (b) specify the date of the disposal, and
  - (c) state that the charity has acquired the qualifying interest in land.

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 213.