

---

**Changes to legislation:** Finance Act 2011, Paragraph 2 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

---

# SCHEDULES

## SCHEDULE 26

### REDUNDANT RELIEFS

#### PART 1

##### INCOME TAX AND CORPORATION TAX

###### *Gifts of money for relief in poor countries (“Millennium Gift Aid”)*

- 2 (1) Section 48 of FA 1998 (gifts of money for relief in poor countries etc) is repealed.
- (2) Accordingly, the following provisions are repealed—
- (a) in FA 1999, sections 56 and 57;
  - (b) in FA 2000, section 42;
  - (c) in ITA 2007, paragraph 98 of Schedule 2.

**Changes to legislation:**

Finance Act 2011, Paragraph 2 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)