



# Finance Act 2012

## 2012 CHAPTER 14

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

#### MISCELLANEOUS

#### *Charitable giving etc*

#### **49 Gifts to the nation**

Schedule 14 contains provision for a person's tax liability to be reduced in return for giving pre-eminent property to the nation.

#### **50 Gift aid: giving through self-assessment return**

- (1) Section 429 of ITA 2007 (gift aid: giving through self-assessment return) is repealed.
- (2) The following repeals are made in consequence of subsection (1)—
  - (a) in section 426 of ITA 2007 (election by donor: gift treated as made in previous tax year), omit subsection (8),
  - (b) in section 538 of that Act (requirement to make claim), omit subsection (3),
  - (c) in section 133 of FA 2008 (set-off etc where right to be paid a sum has been transferred), in subsection (8)(a), omit the words from “except” to the end,
  - (d) in section 472 of CTA 2010 (gifts qualifying for gift aid relief: corporation tax liability and exemption), omit subsection (5), and
  - (e) in section 475 of that Act (gifts qualifying for gift aid relief: income tax treated as paid and exemption), omit subsection (7).
- (3) Accordingly, the following provisions are also repealed—

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*Status: This is the original version (as it was originally enacted).*

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- (a) section 130(9) of FA 2008, and
- (b) paragraph 3(4) of Schedule 8 to FA 2010.

(4) The repeals made by this section are treated as having come into force on 6 April 2012.

## **51 Relief for gift aid and other income of charities etc**

Schedule 15 contains provision about relief in respect of gifts qualifying for gift aid relief and other income of charities and other bodies.

## **52 Meaning of “community amateur sports club”**

(1) In section 658 of CTA 2010 (meaning of “community amateur sports club”), for subsection (1) substitute—

“(1) A club is entitled to be registered as a community amateur sports club if conditions A and B are met.

(1A) Condition A is that the club is, and is required by its constitution to be, a club which—

- (a) is open to the whole community (see section 659),
- (b) is organised on an amateur basis (see section 660), and
- (c) has as its main purpose the provision of facilities for, and the promotion of participation in, one or more eligible sports (see section 661).

(1B) Condition B is that the club meets—

- (a) the location condition (see section 661A), and
- (b) the management condition (see section 661B).”

(2) In consequence of the amendment made by subsection (1), omit paragraph 31 of Schedule 6 to FA 2010.

(3) The amendments made by this section are treated as having come into force on 6 April 2010.