

SCHEDULES

SCHEDULE 14

GIFTS TO THE NATION

PART 4

GENERAL PROVISION

General interpretation

24 In this Schedule—

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“company” has the meaning given in section 992 of ITA 2007;

“corporation tax” includes any amount assessable or chargeable as if it were corporation tax;

“HMRC” means Her Majesty’s Revenue and Customs;

“late payment interest” means interest under section 101 of FA 2009, or under or by virtue of Part 9 of TMA 1970, on amounts payable to HMRC;

“late payment penalty” means a penalty under Schedule 56 to FA 2009.