

SCHEDULES

SCHEDULE 15

RELIEF IN RESPECT OF GIFT AID AND OTHER INCOME

Administration of claims under CTA 2010

- 15 (1) Paragraph 57 (claims or elections affecting a single accounting period) is amended as follows.
- (2) In sub-paragraph (1), at the end insert—
- “This is subject to sub-paragraphs (1A) to (1C).”
- (3) For sub-paragraph (1A) substitute—
- “(1A) This paragraph does not apply to a claim by a company for repayment of income tax treated as having been paid by virtue of—
- (a) section 471 of the Corporation Tax Act 2010 (gifts qualifying for gift aid relief: charitable companies),
 - (b) section 475 of that Act (gifts qualifying for gift aid relief: eligible bodies), or
 - (c) section 661D of that Act (gifts qualifying for gift aid relief: community amateur sports clubs).
- (1B) This paragraph also does not apply to a claim by a company for repayment of income tax deducted at source from income which is exempt from tax by virtue of—
- (a) section 486 of the Corporation Tax Act 2010 (investment income and non-trading profits from loan relationships),
 - (b) section 487 of that Act (public revenue dividends),
 - (c) section 488 of that Act (certain miscellaneous income),
 - (d) section 489 of that Act (income from estates in administration), or
 - (e) section 664 of that Act (interest and gift aid income: community amateur sports clubs).
- (1C) This paragraph also does not apply to a claim by a company for an amount to be exempt from tax by virtue of—
- (a) section 472 of the Corporation Tax Act 2010 (gifts qualifying for gift aid relief: charitable companies),
 - (b) section 475 of that Act (gifts qualifying for gift aid relief: eligible bodies), or
 - (c) any of the provisions mentioned in sub-paragraph (1B).”