



# 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.