



Finance Act 2015

2015 CHAPTER 11

PART 4

OTHER PROVISIONS

Other tax-related matters

123 Status for tax purposes of certain bodies

In the enactments to which Part 1 of Schedule 6 to FA 2010 applies, any reference to a charity includes—

- (a) the Commonwealth War Graves Commission, and
- (b) the Imperial War Graves Endowment Fund Trustees.