

Charitable Trusts (Validation) Act 1954

1954 CHAPTER 58 2 and 3 Eliz 2

4 Provisions as to pending proceedings and past decisions and tax payments.

- - (4) This Act shall not, by its operation on any instrument as respects the period before the commencement of the Act, impose or increase any liability to tax nor entitle any person to reclaim any tax paid or borne before that commencement, nor (save as respects taxation) require the objects declared by the instrument to be treated for the purposes of any enactment as having been charitable so as to invalidate anything done or any determination given before that commencement.

Textual Amendments

F1 S. 4(1)-(3) repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 17 Group 4

Changes to legislation:

There are currently no known outstanding effects for the Charitable Trusts (Validation) Act 1954, Section 4.