STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6, Part 2 (Commencement) Order 2012

Paragraph 23 of Schedule 6 (amendment of ITA 2007)

18. The repeal of the definition of "charity" in section 989 of ITA 2007(1) made by paragraph 23(1) and (6) of Schedule 6, so far as it applies for purposes other than those of Chapter 2 of Part 8 of that Act, comes into force for the tax year 2012-13 and subsequent tax years.