

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Jurisdiction condition. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 1

DEFINITION OF “CHARITY”, “CHARITABLE COMPANY” AND “CHARITABLE TRUST”

Modifications etc. (not altering text)

C1 Sch. 6 Pt. 1 modified (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), s. 123

Jurisdiction condition

- 2 (1) A body of persons or trust meets the jurisdiction condition if it falls to be subject to the control of—
- (a) a relevant UK court in the exercise of its jurisdiction with respect to charities,
F1
...
 - F1(b)
- (2) In sub-paragraph (1)(a) “a relevant UK court” means—
- (a) the High Court,
 - (b) the Court of Session, or
 - (c) the High Court in Northern Ireland
- [F2(and, for enactments relating to value added tax, includes the High Court of the Isle of Man).]
- F3(3)
- F3(4)
- F3(5)

Textual Amendments

- F1** Sch. 6 para. 2(1)(b) and word omitted (with effect in accordance with s. 344(2)-(11) of the amending Act) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 344(1)(a)
- F2** Words in Sch. 6 para. 2(2) inserted (15.9.2016) by [Finance Act 2016 \(c. 24\)](#), s. 125
- F3** Sch. 6 para. 2(3)-(5) omitted (with effect in accordance with s. 344(2)-(11) of the amending Act) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), s. 344(1)(b)

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