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Status: Point in time view as at 19/07/2011.
Changes to legislation: Finance Act 1999, Cross Heading: Charities is up to date with all changes known to be in
force on or before 22 September 2024. There are changes that may be brought into force at a future date. Changes
that have been made appear in the content and are referenced with annotations. (See end of Document for details)
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Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Charities

55   Gifts in kind to charities etc.

F1(1) . . . .

(2) Section 47 of the **M1**Finance Act 1998 (gifts in kind for relief in poor countries) shall cease to have effect.

(3) Subsections (1) and (2) above have effect in relation to gifts made on or after the day on which this Act is passed.

Textual Amendments
F1   S. 55(1) repealed (1.4.2009 with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

Marginal Citations
M1   1998 c.36.

F2 56   Gifts of money to relieve refugee poverty.

. . . .

Textual Amendments
F2   S. 56 repealed (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 26 para. 2(2)(a)**

2

Finance Act 1999 (c. 16)
Part III – Income Tax, Corporation Tax and Capital Gains Tax
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F357   Aggregation of money gifts for relief in poor countries.

. . . .

Textual Amendments

F3   S. 57 repealed (19.7.2011) by Finance Act 2011 (c. 11), **Sch. 26 para. 2(2)(a)**

Status:

Point in time view as at 19/07/2011.

Changes to legislation:

Finance Act 1999, Cross Heading: Charities is up to date with all changes known to be in force on or before 22 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.