



Corporation Tax Act 2010

2010 CHAPTER 4

PART 6

CHARITABLE DONATIONS RELIEF

CHAPTER 1

NATURE OF RELIEF

189 Relief for qualifying charitable donations

- (1) Qualifying charitable donations made by a company are allowed as deductions from the company's total profits in calculating the corporation tax chargeable for an accounting period.
- (2) They are deducted from the company's total profits for the period after any other relief from corporation tax other than group relief [^{F1}and group relief for carried-forward losses].
- (3) The amount of the deduction is limited to the amount that reduces the company's taxable total profits for the period to nil.
- (4) Except as otherwise provided, a deduction is allowed only in respect of qualifying charitable donations made by the company in the accounting period concerned.
- (5) The above provisions are subject to [^{F2}Chapter 2A of this Part,]^{F3}section 939F and to any other] express exceptions in the Corporation Tax Acts.

Textual Amendments

- F1** Words in s. 189(2) inserted (with effect in accordance with Sch. 4 para. 190 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 4 para. 160](#)
- F2** Words in s. 189(5) inserted (with effect in accordance with s. 35(13)(14) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [s. 35\(2\)](#)

Changes to legislation: Corporation Tax Act 2010, Chapter 1 is up to date with all changes known to be in force on or before 07 June 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) [View outstanding changes](#)

F3 Words in s. 189(5) substituted (with effect in accordance with Sch. 3 para. 27 of the amending Act) by Finance Act 2011 (c. 11), [Sch. 3 para. 21](#)

190 Qualifying charitable donations: meaning

- (1) The following are qualifying charitable donations for corporation tax purposes—
 - (a) payments which are qualifying payments for the purposes of Chapter 2 (certain payments to charity), and
 - (b) amounts treated as qualifying charitable donations under Chapter 3 (certain disposals of investments to charity).
- (2) However, no payment that is otherwise deductible from total profits, or in calculating any component of total profits, is a qualifying charitable donation.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))