
Changes to legislation: Finance Act 2011, Cross Heading: Corporation Tax Act 2010 is up to date with all changes known to be in force on or before 15 July 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

SCHEDULES

SCHEDULE 3

TAINTED CHARITY DONATIONS

PART 4

CONSEQUENTIAL AMENDMENTS

Corporation Tax Act 2010

- 19 CTA 2010 is amended as follows.
- 20 In section 1 (overview of Act), in subsection (4)—
- (a) in the opening words for “21” substitute “ 21C ”, and
 - (b) after paragraph (j) insert “, and
 - (k) tainted donations made to charities (see Part 21C).”
- 21 In section 189 (relief for qualifying charitable donations), in subsection (5) for “any” substitute “ section 939F and to any other ”.
- 22 In section 496 (meaning of “non-charitable expenditure”), omit subsection (1)(e) and (f).
- 23 Sections 502 to 510 (substantial donor transactions) are repealed.
- 24 In Schedule 1 (minor and consequential amendments), omit paragraphs 532 to 535.
- 25 In Schedule 2 (transitionals and savings etc), omit paragraphs 73 to 76.
- 26 In Schedule 4 (index of defined expressions), at the appropriate places insert—

“arrangements (in Part 21C)	section 939I”
“charity (in Part 21C)	paragraph 1 of Schedule 6 to FA 2010 (and see also section 939I)”
“the donor (in Part 21C)	section 939C(3)”
“potentially advantaged person (in Part 21C)	section 939C(5)”
“relievable charity donation (in Part 21C)	section 939B(1)”
“tainted donation (in Part 21C)	section 939C”.

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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):

- Sch. 23 para. 45(1)(ia) inserted by [2017 c. 10 Sch. 11 para. 6\(3\)](#)
- Sch. 23 para. 2(1A) inserted by [S.I. 2019/397 reg. 2\(2\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)
- Sch. 23 para. 15A inserted by [S.I. 2019/397 reg. 2\(3\)](#) (This amendment not applied to legislation.gvo.uk. Amending Regulations revoked on IP completion day by S.I. 2020/1544, regs. 1, 8; S.I. 2020/1641, reg. 2, Sch.)