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STATUTORY INSTRUMENTS

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**1999 No. 2118**

**INCOME TAX**

**The Gifts for Relief in Poor Countries  
(Designation of Kosovo) Order 1999**

<i>Made</i>	- - - -	<i>27th July 1999</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th July 1999</i>
<i>Coming into force</i>	- -	<i>21st August 1999</i>

The Treasury, in exercise of the powers conferred on them by section 48(9) of the Finance Act 1998<sup>(1)</sup> and section 56(8) of the Finance Act 1999, hereby make the following Order:

1. This Order may be cited as the Gifts for Relief in Poor Countries (Designation of Kosovo) Order 1999 and shall come into force on 21st August 1999, but shall have effect in relation to gifts made on or after 6th April 1999.

2. This Order designates Kosovo (in the Federation of Yugoslavia) as a territory for the purposes of paragraph (c) of section 48(2) of the Finance Act 1998.

27th July 1999

*Bob Ainsworth*  
*Jim Dowd*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) 1998 c. 36; section 48 was amended by sections 56 and 57 of the Finance Act 1999 (c. 16).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 48 of the Finance Act 1998 (“section 48”) provides for relief from income tax in respect of cash gifts by individuals to a charity, for purposes connected with the relief of poverty or the advancement of education in designated countries or territories. Section 56 of the Finance Act 1999 extends section 48 by adding a new subsection 2(c), to cover the relief of poverty among persons from any designated country or territory, who are refugees or have suffered displacement as a result of intimidation, oppression or conflict. This Order designates Kosovo as a relevant territory for the purposes of this charitable object.

Section 56(8) of the Finance Act 1999 confers the power to make the retrospective provision made by Article 1 of the Order.