



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART XII

#### SPECIAL CLASSES OF COMPANIES AND BUSINESSES

### CHAPTER VI

#### MISCELLANEOUS BUSINESSES AND BODIES

**[<sup>F2</sup>503 Letting of furnished holiday accommodation treated as a trade for certain**  
**[<sup>F1</sup>corporation tax] purposes.**

<sup>F3</sup> .....

#### Textual Amendments

- F1** Words in s. 503 sidenote inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), [Sch. 1 para. 195\(5\)](#) (with Sch. 2)
- F2** S. 503 substituted (with effect in accordance with s. 38(2)(3) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 5 para. 42](#) (with Sch. 5 para. 73)
- F3** S. 503 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 71](#), [Sch. 3 Pt. 1](#) (with Sch. 2)

**504 Supplementary provisions.**

<sup>F4</sup> .....

#### Textual Amendments

- F4** S. 504 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by [Corporation Tax Act 2009 \(c. 4\)](#), [Sch. 1 para. 173](#), [Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

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**[<sup>F5</sup>504A Letting of furnished holiday accommodation treated as trade for certain income tax purposes**

<sup>F6</sup> .....

**Textual Amendments**

- F5** S. 504A inserted (6.4.2005 with effect in accordance with s. 883(1) of the amending Act) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\), Sch. 1 para. 197](#) (with Sch. 2)
- F6** S. 504A repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 93, Sch. 3 Pt. 1](#) (with Sch. 2)

**505 [<sup>F7</sup>Charitable companies]: general.**

<sup>F8</sup> .....

**Textual Amendments**

- F7** Words in s. 505 sidenote substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 94\(10\)](#) (with Sch. 2)
- F8** S. 505 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\), Sch. 1 para. 72, Sch. 3 Pt. 1](#) (with Sch. 2)

**506 [<sup>F9</sup>Charitable and non-charitable expenditure]**

<sup>F10</sup> .....

**Textual Amendments**

- F9** S. 506(3) heading substituted (with effect in accordance with s. 55(5) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 55\(2\)\(g\)](#)
- F10** S. 506 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\), Sch. 1 para. 73, Sch. 3 Pt. 1](#) (with Sch. 2)

**[<sup>F11</sup>506A Transactions with substantial donors**

<sup>F12</sup> .....

**Textual Amendments**

- F11** Ss. 506A-506C inserted (with effect in accordance with s. 54(2)(3) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 54\(1\)](#)
- F12** S. 506A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\), Sch. 1 para. 74, Sch. 3 Pt. 1](#) (with Sch. 2)

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## **[<sup>F11</sup>506B Section 506A: exceptions**

- (1) Section 506A shall not apply to a transaction within section 506A(1)(b) or (d) if the Commissioners for Her Majesty's Revenue and Customs determine that the transaction—
  - (a) takes place in the course of a business carried on by the substantial donor,
  - (b) is on terms which are no less beneficial to the [<sup>F13</sup>charitable company] than those which might be expected in a transaction at arm's length, and
  - (c) is not part of an arrangement for the avoidance of any tax.
- (2) Section 506A shall not apply to the provision of services to a substantial donor if the Commissioners determine that the services are provided—
  - (a) in the course of the actual carrying out of a primary purpose of the [<sup>F13</sup>charitable company], and
  - (b) on terms which are no more beneficial to the substantial donor than those on which services are provided to others.
- (3) Section 506A shall not apply to the provision of financial assistance to a [<sup>F13</sup>charitable company] by a substantial donor if the Commissioners determine that the assistance—
  - (a) is on terms which are no less beneficial to the [<sup>F13</sup>charitable company] than those which might be expected in a transaction at arm's length, and
  - (b) is not part of an arrangement for the avoidance of any tax.
- (4) Section 506A shall not apply to investment by a [<sup>F13</sup>charitable company] in the business of a substantial donor where the investment takes the form of the purchase of shares or securities listed on a recognised stock exchange.
- (5) A disposal at an undervalue [<sup>F14</sup>in respect of which relief is available under section 587B of this Act or section 431 of ITA 2007 (gifts of shares, securities and real property to charities etc)] shall not be a transaction to which section 506A applies (but may be taken into account in the application of section 506A(2)).
- (6) A disposal at an undervalue to which section 257(2) of the 1992 Act (gifts of chargeable assets) applies shall not be a transaction to which section 506A applies (but may be taken into account in the application of section 506A(2)).
- (7) In the application of section 506A payments by a [<sup>F13</sup>charitable company], or benefits arising to a substantial donor from a transaction, shall be disregarded in so far as [<sup>F15</sup>they relate to a donation by the donor, and—
  - (a) if the donation is made by a company, the payments or benefits do not prevent the donation being a qualifying donation for the purposes of section 339 because of subsection (3B)(b) of that section (restrictions on associated benefits), or
  - (b) if the donation is made by an individual, the payments or benefits do not prevent the donation being a qualifying donation for the purposes of section 416 of ITA 2007 because of subsection (7)(b) of that section (restrictions on associated benefits).]
- (8) A company which is wholly owned by a charity within the meaning of section 339(7AB) shall not be treated as a substantial donor in relation to [<sup>F16</sup>a charitable company which owns it (or any part of it)].
- (9) A [<sup>F17</sup>relevant housing provider] shall not be treated as a substantial donor in relation to a [<sup>F13</sup>charitable company] with which it is connected; and for that purpose—

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- (a) “[<sup>F17</sup>relevant housing provider]” means a body [<sup>F18</sup>which is a non-profit registered provider of social housing or which is] entered on a register maintained under—
- (i) section 1 of the Housing Act 1996,
  - (ii) section 57 of the Housing (Scotland) Act 2001, or
  - (iii) Article 14 of the Housing (Northern Ireland) Order 1992, and
- (b) a body and a [<sup>F13</sup>charitable company] are connected if (and only if)—
- (i) the one is wholly owned, or subject to control, by the other, or
  - (ii) both are wholly owned, or subject to control, by the same person.]

#### Textual Amendments

- F11** Ss. 506A-506C inserted (with effect in accordance with s. 54(2)(3) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 54\(1\)](#)
- F13** Words in s. 506B(1)-(4)(7)(9) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 97\(2\)](#) (with [Sch. 2](#))
- F14** Words in s. 506B(5) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 97\(3\)](#) (with [Sch. 2](#))
- F15** Words in s. 506B(7) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 97\(4\)](#) (with [Sch. 2](#))
- F16** Words in s. 506B(8) substituted (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\), Sch. 1 para. 97\(5\)](#) (with [Sch. 2](#))
- F17** Words in s. 506B(9) substituted (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\), s. 325\(1\), Sch. 9 para. 15\(a\)](#); S.I. 2010/862, [art. 2](#) (with [Sch.](#))
- F18** Words in s. 506B(9)(a) inserted (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\), s. 325\(1\), Sch. 9 para. 15\(b\)](#); S.I. 2010/862, [art. 2](#) (with [Sch.](#))

### 506C Sections 506A and 506B: supplemental

<sup>F19</sup> .....

#### Textual Amendments

- F11** Ss. 506A-506C inserted (with effect in accordance with s. 54(2)(3) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 54\(1\)](#)
- F19** S. 506C repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\), Sch. 1 para. 76, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

### 507 The National Heritage Memorial Fund, the Historic Buildings and Monuments Commission for England and the British Museum.

<sup>F20</sup> .....

#### Textual Amendments

- F20** S. 507 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\), Sch. 1 para. 77, Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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## 508 Scientific research organisations.

F21 .....

### Textual Amendments

**F21** S. 508 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 78, **Sch. 3 Pt. 1** (with Sch. 2)

## [<sup>F22</sup>508A Investment trusts investing in housing.

F23 .....

### Textual Amendments

**F22** Ss. 508A, 508B inserted (with effect in accordance with Sch. 30 para. 3 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 30 para. 1**

**F23** Ss. 508A, 508B repealed (with effect in accordance with s. 145(2) of the repealing Act) by Finance Act 2006 (c. 25), s. 143(a), **Sch. 26 Pt. 4**

## 508B Interpretation of section 508A.

F24 .....]

### Textual Amendments

**F22** Ss. 508A, 508B inserted (with effect in accordance with Sch. 30 para. 3 of the amending Act) by Finance Act 1996 (c. 8), **Sch. 30 para. 1**

**F24** Ss. 508A, 508B repealed (with effect in accordance with s. 145(2) of the repealing Act) by Finance Act 2006 (c. 25), s. 143(a), **Sch. 26 Pt. 4**

## [<sup>F25</sup>508A Contemplative religious communities: profits exempt from corporation tax

- (1) Subsection (2) applies in a case where members of a qualifying contemplative religious community transfer all their income and assets, or covenant all their income, to the community (“the independent community”) (and for this purpose it is irrelevant whether or not the community is part of an order or religious institution).
- (2) As respects each chargeable period of the independent community, and each person who is a qualifying member of the independent community at any time in that period, the independent community shall be treated for the purposes of corporation tax as if an amount of its profits for the chargeable period equal to the relevant amount (see subsections (5) to (7)) were income of the qualifying member.
- (3) Subsection (4) applies in a case where—
  - (a) one or more qualifying contemplative religious communities (“constituent communities”) are part of an order or religious institution (“the parent body”), and
  - (b) members of the constituent communities transfer all their income and assets, or covenant all their income, to the parent body.

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- (4) As respects each chargeable period of the parent body, and each person who is a qualifying member of a constituent community at any time in that period, the parent body shall be treated for the purposes of corporation tax as if an amount of its profits for the chargeable period equal to the relevant amount (see subsections (5) to (7)) were income of the qualifying member.
- (5) For the purposes of subsections (2) and (4), the relevant amount, in relation to a chargeable period, is the amount of the annual personal allowance for persons under 65 (see section 35 of ITA 2007) for—
- (a) the tax year which begins in the chargeable period, or
  - (b) if no tax year begins in the chargeable period, the tax year which is current when the chargeable period begins.
- (6) But, if the chargeable period is less than 12 months, the relevant amount is—

$$\frac{P}{365} \times A$$

where—

P is the number of days in the chargeable period;

A is the amount determined under subsection (5) in relation to the chargeable period.

- (7) If, during the chargeable period, an individual ceases to be a qualifying member of the independent community or a constituent community (otherwise than on death), the relevant amount, in relation to the chargeable period and that qualifying member, is—

$$\frac{Q}{P} \times B$$

where—

Q is the number of days in the chargeable period for which the individual is a qualifying member of the independent community or constituent community;

P is the number of days in the chargeable period;

B is the amount determined under subsection (5), or subsections (5) and (6), in relation to the chargeable period.

- (8) So far as the exemption from corporation tax conferred by this section calls for repayment of tax, no repayment shall be made except on a claim made by the independent community or parent body.
- (9) In a case where a member of an independent community or constituent community—
- (a) has transferred or covenanted income to the community (in the case of an independent community) or the parent body (in the case of a constituent community), and
  - (b) has income for a tax year which does not exceed 20% of the annual personal allowance for persons under 65 (see section 35 of ITA 2007) for that tax year, the member is, for the purposes of this section, to be taken to have transferred or covenanted all his or her income for that tax year to the community or parent body.

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- (10) For the purposes of this section a contemplative religious community is a “qualifying” contemplative religious community if—
- (a) the community is established in the United Kingdom,
  - (b) the members of the community live and practise their religion in a communal establishment, and
  - (c) the community is not a charity, but the religion that is professed by the members of the community does not prevent the community from being a charity.
- (11) In this section—
- “member”, in relation to a religious community, means an individual who—
- (a) is living in the community, and
  - (b) has taken vows or made equivalent commitments (whether probationary or not);
- “qualifying member”, in relation to a religious community, means a member of the community who—
- (a) has been a member of the community for a period of at least six months, and
  - (b) has transferred all his or her income and assets, or covenanted all his or her income, to the community (in the case of an independent community) or the parent body (in the case of a constituent community).]

#### Textual Amendments

**F25** Ss. 508A, 508B inserted (1.4.2010 with effect in accordance with art. 6(2) of the amending S.I.) by The Enactment of Extra-Statutory Concessions Order 2010 (S.I. 2010/157), arts. 1, 6(1)

#### [<sup>F25</sup>508B Contemplative religious communities: gains exempt from corporation tax

- (1) Subsection (2) applies if, as respects a chargeable period—
- (a) section 508A(2) applies in relation to an independent community,
  - (b) the profits of the independent community in the chargeable period are less than the total of the amounts that fall to be treated as income of the qualifying members of the community in accordance with section 508A(2), and
  - (c) the independent community has chargeable gains in the chargeable period.
- (2) As respects the chargeable period and each qualifying member of the independent community, the community shall be treated for the purposes of corporation tax as if the relevant amount of its chargeable gains for that period were income of the qualifying member.
- (3) Subsection (4) applies if, as respects a chargeable period—
- (a) section 508A(4) applies in relation to a parent body,
  - (b) the profits of the parent body in the chargeable period are less than the total of the amounts that fall to be treated as income of the qualifying members of the constituent communities in accordance with section 508A(4), and
  - (c) the parent body has chargeable gains in the chargeable period.

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- (4) As respects the chargeable period and each qualifying member of a constituent community, the parent body shall be treated for the purposes of corporation tax as if the relevant amount of its chargeable gains for that period were income of the qualifying member.
- (5) For the purposes of subsections (2) and (4), the relevant amount, in relation to a qualifying member of the independent community or a constituent community, is the smaller of—
- (a) the shortfall in profits, and
  - (b) the average gain.
- (6) The shortfall in profits is the difference between—
- (a) the relevant amount determined under section 508A(5) to (7) in relation to the qualifying member, and
  - (b) the amount that has actually been treated as the income of the qualifying member.
- (7) The average gain is—

$$\frac{G}{N}$$

where—

G is the amount of the chargeable gains which the independent community or parent body has in the chargeable period;

N is the number calculated by adding together the relevant value for each qualifying member of the independent community or constituent communities who, under section 508A(2) or (4), falls to be treated as having income.

- (8) For the purposes of calculating “N” in subsection (7)—
- (a) the relevant value for a qualifying member is 1;
  - (b) but, if section 508A(7) applies in relation to the qualifying member, the relevant value for that member is—

$$1 \times \frac{Q}{P}$$

where Q and P have the same meanings as in section 508A(7).

- (9) So far as the exemption from corporation tax conferred by this section calls for repayment of tax, no repayment shall be made except on a claim made by the independent community or parent body.]

#### **Textual Amendments**

**F25** Ss. 508A, 508B inserted (1.4.2010 with effect in accordance with art. 6(2) of the amending S.I.) by The Enactment of Extra-Statutory Concessions Order 2010 (S.I. 2010/157), arts. 1, 6(1)



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## 509 Reserves of marketing boards and certain other statutory bodies.

F26 .....

### Textual Amendments

**F26** S. 509 repealed (1.4.2009 with effect in accordance with s. 1329(1) of the repealing Act) by Corporation Tax Act 2009 (c. 4), Sch. 1 para. 176, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

## 510 Agricultural societies.

F27 .....

### Textual Amendments

**F27** S. 510 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 79, **Sch. 3 Pt. 1** (with Sch. 2)

## [<sup>F28</sup>510A European economic interest groupings.

F29 .....]

### Textual Amendments

**F28** S. 510A inserted (retrospective to 1.7.1989) by Finance Act 1990 (c. 29), Sch. 11 paras. 1, 5

**F29** S. 510A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 80, **Sch. 3 Pt. 1** (with Sch. 2)

## 511 The Electricity Council and Boards, the Northern Ireland Electricity Service and the Gas Council.

(1) <sup>F30</sup> .....

(2) <sup>F30</sup> .....

(3) <sup>F30</sup> .....

<sup>F31</sup>(4) .....

<sup>F31</sup>(5) .....

(6) <sup>F30</sup> .....

(7) <sup>F32</sup> .....

### Textual Amendments

**F30** S. 511(1)-(3)(6) repealed (9.11.2001) by Electricity Act 1989 (c. 29), s. 113(2), **Sch. 18**; S.I. 2001/3419, **art. 2**

**F31** S. 511(4)(5) repealed (1.4.1992) by S.I. 1992/231 (N.I. 1), art. 95(4), **Sch.14**; S.R. 1992/117, **art. 3(1)**

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**F32** S. 511(7) repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 81, **Sch. 3 Pt. 1** (with Sch. 2)

## 512 Atomic Energy Authority and National Radiological Protection Board.

F33 .....

### Textual Amendments

**F33** S. 512 repealed (with effect in accordance with s. 46(4)(c)-(e) of the repealing Act) by Finance (No. 2) Act 2005 (c. 22), s. 46(2)(c)(d), **Sch. 11 Pt. 2(12)**, Note (with s. 46(7)); and s. 512(2) repealed (6.4.2006) by Finance Act 2004 (c. 12), **Sch. 42 Pt. 3**, Note (with Sch. 36)

## 513 British Airways Board and National Freight Corporation.

F34 .....

### Textual Amendments

**F34** S. 513 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 82, **Sch. 3 Pt. 1** (with Sch. 2)

## 514 Funds for reducing the National Debt.

F35 .....

### Textual Amendments

**F35** S. 514 repealed (6.4.2005 with effect in accordance with s. 883(1) of the repealing Act) by Income Tax (Trading and Other Income) Act 2005 (c. 5), Sch. 1 para. 200, **Sch. 3** (with Sch. 2)

## 515 Signatories to Operating Agreement for INMARSAT.

F36 .....

### Textual Amendments

**F36** S. 515 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 102, **Sch. 3 Pt. 1** (with Sch. 2)

## 516 Government securities held by non-resident central banks.

F37 .....

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**Textual Amendments**

**F37** S. 516 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 103](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**517 Issue departments of the Reserve Bank of India and the State Bank of Pakistan.**

**F38** .....

**Textual Amendments**

**F38** S. 517 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 83](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**518 Harbour reorganisation schemes.**

**F39** .....

**Textual Amendments**

**F39** S. 518 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 84](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**519 Local authorities.**

**F40** .....

**Textual Amendments**

**F40** S. 519 repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 85](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

**[<sup>F41</sup>519A Health service bodies.**

**F42** .....]

**Textual Amendments**

**F41** S. 519A inserted (17.9.1990) by [National Health Service and Community Care Act 1990 \(c. 19\)](#), **ss. 61(1)**, 67(2); S.I. 1990/1329, art. 2(5)(a), **Sch. 2**

**F42** S. 519A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 86](#), **Sch. 3 Pt. 1** (with [Sch. 2](#))

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