



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 10

#### SPECIAL RULES ABOUT CHARITABLE TRUSTS ETC

##### *Substantial donor transactions*

#### <sup>F1</sup> 553 Section 551: certain payments and benefits to be ignored

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#### **Textual Amendments**

- F1** Ss. 549-557 repealed (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by Finance Act 2011 (c. 11), **Sch. 3 para. 13** (with Sch. 3 para. 29 and S.I. 2012/700, art. 1(3), **Sch. para. 8**)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 553.