

*Status: Point in time view as at 08/03/2012.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 15. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

#### CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

#### PART 2

#### REPEALS OF SUPERSEDED DEFINITIONS AND OTHER CONSEQUENTIAL AMENDMENTS

##### *FA 1999*

- 15 (1) Schedule 19 to FA 1999 (stamp duty and stamp duty reserve tax: unit trusts) is amended as follows.
- (2) In paragraph 6(3)—
- (a) in paragraph (a), for “a body of persons established for charitable purposes only” substitute “a charitable company”, and
  - (b) in paragraph (b), for “a trust established for those purposes only” substitute “a charitable trust”.
- (3) In paragraph 15(c), for “bodies of persons established for charitable purposes only or trustees of trusts so established” substitute “charitable companies or trustees of charitable trusts”.

#### Commencement Information

- II** Sch. 6 para. 15(2) in force at 8.3.2012 with effect as mentioned in art. 10 of the commencing S.I. by [S.I. 2012/736](#), **art. 10**

**Status:**

Point in time view as at 08/03/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 15.