

Status: Point in time view as at 08/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Part 1. (See end of Document for details)

SCHEDULES

SCHEDULE 6

CHARITIES AND COMMUNITY AMATEUR SPORTS CLUBS: DEFINITIONS

PART 1

DEFINITION OF “CHARITY”, “CHARITABLE COMPANY” AND “CHARITABLE TRUST”

Definition of “charity” etc

- 1 (1) For the purposes of the enactments to which this Part applies “charity” means a body of persons or trust that—
- (a) is established for charitable purposes only,
 - (b) meets the jurisdiction condition (see paragraph 2),
 - (c) meets the registration condition (see paragraph 3), and
 - (d) meets the management condition (see paragraph 4).
- (2) For the purposes of the enactments to which this Part applies—
“charitable company” means a charity that is a body of persons;
“charitable trust” means a charity that is a trust.
- (3) Sub-paragraphs (1) and (2) are subject to any express provision to the contrary.
- (4) For the meaning of “charitable purpose”, see section 2 of the Charities Act 2006 (which—
- (a) applies regardless of where the body of persons or trust in question is established, and
 - (b) for this purpose forms part of the law of each part of the United Kingdom (see section 80(3) to (6) of that Act)).

Jurisdiction condition

- 2 (1) A body of persons or trust meets the jurisdiction condition if it falls to be subject to the control of—
- (a) a relevant UK court in the exercise of its jurisdiction with respect to charities, or
 - (b) any other court in the exercise of a corresponding jurisdiction under the law of a relevant territory.
- (2) In sub-paragraph (1)(a) “a relevant UK court” means—
- (a) the High Court,
 - (b) the Court of Session, or

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- (c) the High Court in Northern Ireland.
- (3) In sub-paragraph (1)(b) “a relevant territory” means—
 - (a) a member State other than the United Kingdom, or
 - (b) a territory specified in regulations made by the Commissioners for Her Majesty's Revenue and Customs.
- (4) Regulations under this paragraph are to be made by statutory instrument.
- (5) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

Registration condition

- 3 (1) A body of persons or trust meets the registration condition if—
 - (a) in the case of a body of persons or trust that is a charity within the meaning of the Charities Act 1993, condition A is met, and
 - (b) in the case of any other body of persons or trust, condition B is met.
- (2) Condition A is that the body of persons or trust has complied with any requirement to be registered in the register of charities kept under section 3 of the Charities Act 1993.
- (3) Condition B is that the body of persons or trust has complied with any requirement under the law of a territory outside England and Wales to be registered in a register corresponding to that mentioned in sub-paragraph (2).

Management condition

- 4 (1) A body of persons or trust meets the management condition if its managers are fit and proper persons to be managers of the body or trust.
- (2) In this paragraph “managers”, in relation to a body of persons or trust, means the persons having the general control and management of the administration of the body or trust.

Periods over which management condition treated as met

- 5 (1) This paragraph applies in relation to any period throughout which the management condition is not met.
- (2) The management condition is treated as met throughout the period if the Commissioners for Her Majesty's Revenue and Customs consider that—
 - (a) the failure to meet the management condition has not prejudiced the charitable purposes of the body or trust, or
 - (b) it is just and reasonable in all the circumstances for the condition to be treated as met throughout the period.

Publication of names and addresses of bodies or trusts regarded by HMRC as charities

- 6 Her Majesty's Revenue and Customs may publish the name and address of any body of persons or trust that appears to them to meet, or at any time to have met, the definition of a charity in paragraph 1.

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Enactments to which this Part applies

- 7 The enactments to which this Part applies are the enactments relating to—
- (a) income tax
 - (b) capital gains tax,
 - (c) corporation tax,
 - (d) value added tax,
 - (e) inheritance tax,
 - (f) stamp duty,
 - (g) stamp duty land tax, and
 - (h) stamp duty reserve tax.

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