
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 8 **U.K.**

CHARITIES: MISCELLANEOUS AMENDMENTS

Gift aid: disqualified overseas gifts

- 3 (1) Chapter 2 of Part 8 of ITA 2007 (gift aid) is amended as follows.
- (2) In section 416 (meaning of “qualifying donation”)—
- (a) in subsection (1)(a) for “G” substitute “ F ”, and
 - (b) omit subsection (8).
- (3) Omit section 422 (disqualified overseas gifts).
- ^{F1}(4)

Textual Amendments

F1 Sch. 8 para. 3(4) repealed (retrospective to 6.4.2012) by [Finance Act 2012 \(c. 14\), s. 50\(3\)\(b\)\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 3.