



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 6

#### CHARITABLE DONATIONS RELIEF

### CHAPTER 2

#### CERTAIN PAYMENTS TO CHARITY

#### *Qualifying payments*

#### **197 Restrictions on associated benefits**

- (1) For the purposes of this Chapter the restrictions on benefits associated with a payment are breached if condition A or B is met.
- (2) Condition A is that the total value of the benefits associated with the payment exceeds the variable limit, which is—
  - (a) 25% of the amount of the payment, if the amount of the payment is £100 or less,
  - (b) £25, if the amount of the payment is more than £100 but not more than £1,000,
  - (c) 5% of the amount of the payment, if the amount of the payment is more than £1,000.
- (3) Condition B is that the sum of the following total values is more than £500—
  - (a) the total value of the benefits associated with the payment, and
  - (b) the total value of the benefits (if any) associated with each relevant prior payment.
- (4) A relevant prior payment is a payment—
  - (a) which has already been made by the company to the charity in the accounting period, and

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**Status:** Point in time view as at 01/04/2010. This version of this provision has been superseded.

**Changes to legislation:** Corporation Tax Act 2010, Section 197 is up to date with all changes known to be in force on or before 30 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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(b) which is a qualifying payment.

(5) This section needs to be read with section 198.

**Status:**

Point in time view as at 01/04/2010. This version of this provision has been superseded.

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