



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 6

#### CHARITABLE DONATIONS RELIEF

### CHAPTER 3

#### CERTAIN DISPOSALS TO CHARITY

#### *Amounts treated as qualifying charitable donations*

#### **208 Consideration**

If the disposal is at an undervalue, section 48 of TCGA 1992 (consideration due after time of disposal) applies in relation to the calculation of the relievable amount as it applies in relation to the calculation of a gain.

**Changes to legislation:**

Corporation Tax Act 2010, Section 208 is up to date with all changes known to be in force on or before 06 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))