

SCHEDULES

SCHEDULE 3

TAINED CHARITY DONATIONS

PART 4

CONSEQUENTIAL AMENDMENTS

Income Tax Act 2007

- 8 In section 30 (calculation of income tax liability: additional tax)—
- (a) in subsection (1) before the entry for section 205 of FA 2004 insert—
 - “section 809ZN (tainted gift aid donations: charge to tax),
 - section 809ZO (tainted charity donations by trustees: charge to tax),”,
 - and
 - (b) for subsection (2) substitute—
 - “(2) If the taxpayer is a trustee, the provisions referred to at Step 7 of the calculation in section 23 are—
 - section 496 (discretionary payments by trustees: tax pool adjustment),
 - section 809ZN (tainted gift aid donations: charge to tax), and
 - section 809ZO (tainted charity donations by trustees: charge to tax).”