
Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Paragraph 10. (See end of Document for details)

SCHEDULE

MEANING OF “SMALL DONATION”: CONDITIONS

Interpretation

- 10 For the purposes of this Schedule whether a person is connected with another person is to be determined in accordance with section 993 of the Income Tax Act 2007.

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Paragraph 10.