
STATUTORY INSTRUMENTS

2009 No. 1029

**The Substantial Donor Transactions (Variation
of Threshold Limits) Regulations 2009**

Amendments to the Income and Corporation Taxes Act 1988 and the Income Tax Act 2007

2. In each of—

- (a) section 506A(2)(b) of the Income and Corporation Taxes Act 1988(1), and
- (b) section 549(2)(b) of the Income Tax Act 2007,

for “£100,000” substitute “£150,000”.

(1) Section 506A was inserted by section 54 of the Finance Act 2006 and amended by paragraph 96 of Schedule 1 to the Income Tax Act 2007.