
STATUTORY INSTRUMENTS

2009 No. 23

The Income Tax Act 2007 (Amendment) Order 2009

Amendment of the Taxation of Chargeable Gains Act 1992

3. In section 256 of the Taxation of Chargeable Gains Act 1992⁽¹⁾ (charities) after subsection (5) insert—

“(6) In subsections (3) and (4) of this section, and in sections 256A and 256B, “charitable trust” has the same meaning as in Part 10 of ITA 2007 (see section 519 of that Act).”

(1) [1992 c. 12](#); section 256 was amended by section 55(4) of the Finance Act [2006 \(c. 25\)](#) and paragraph 326 of Schedule 1 to the Income Tax Act 2007.