STATUTORY INSTRUMENTS

2010 No. 1904

CHARITIES

INCOME TAX

CAPITAL GAINS TAX

CORPORATION TAX

VALUE ADDED TAX

INHERITANCE TAX

STAMP DUTY

STAMP DUTY LAND TAX

STAMP DUTY RESERVE TAX

The Taxes (Definition of Charity) (Relevant Territories) Regulations 2010

Made - - - -	*23rd July 2010*
Laid before the House of Commons	*26th July 2010*
Coming into force - -	*20th August 2010*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 2 of Schedule 6 to the Finance Act 2010(**a**):

1. These Regulations may be cited as the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010 and come into force on 20th August 2010.

2. The territories specified in the Schedule to these Regulations are relevant territories for the purposes of the meaning of a relevant territory in paragraph 2(3) of Schedule 6 to the Finance Act 2010 (the jurisdiction condition of the definition of "charity" in paragraph 1 of Schedule 6 to the Finance Act 2010).

(**a**) 2010 c. 13.

Dave Hartnett
Steve Lamey

23rd July 2010 Two of the Commissioners for Her Majesty's Revenue and Customs

SCHEDULE

Regulation 2

The Republic of Iceland

The Kingdom of Norway

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 20th August 2010, specify the Republic of Iceland and the Kingdom of Norway as relevant territories for the purposes of the meaning of a relevant territory in paragraph 2(3) of Schedule 6 to the Finance Act 2010 (c. 13) (the jurisdiction condition of the definition of "charity" in paragraph 1 of Schedule 6 to the Finance Act 2010).

A full and final impact assessment has not been produced for this instrument as a negligible impact on the private and voluntary sectors is foreseen.

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