AMENDMENT TO BE MOVED ON REPORT

Schedule 21

LORD MENDOZA

Schedule 21, page 374, line 32, at end insert –

"14 Membership subscriptions which qualify as gifts to charity in accordance with the provisions of the Income Tax Act 2007, Part 8, Chapter 2 (gift aid)."

Member's explanatory statement

This amendment would list charity membership subscriptions which qualify for Gift Aid as an excluded contract pursuant to Clause 254 and Schedule 21 (Excluded Contracts) of the Bill.

AMENDMENT TO BE MOVED ON REPORT

16 February 2024

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