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STATUTORY INSTRUMENTS

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**2014 No. 1807**

**CHARITIES  
INCOME TAX  
CAPITAL GAINS TAX  
CORPORATION TAX  
VALUE ADDED TAX  
INHERITANCE TAX  
STAMP DUTY  
STAMP DUTY LAND TAX  
STAMP DUTY RESERVE TAX  
ANNUAL TAX ON ENVELOPED DWELLINGS**

The Taxes (Definition of Charity) (Relevant Territories) (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>9th July 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th July 2014</i>
<i>Coming into force</i>	- -	<i>31st July 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 2(3)(b) of Schedule 6 to the Finance Act 2010<sup>(1)</sup>:

**Citation and commencement**

**1.** These Regulations may be cited as the Taxes (Definition of Charity) (Relevant Territories) (Amendment) Regulations 2014 and come into force on 31st July 2014.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **Amendment of the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010**

**2.** In the Schedule to the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010(2), after “The Republic of Iceland” insert “The Principality of Liechtenstein”.

9th July 2014

*Jim Harra*  
*Edward Troup*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 31st July 2014, amend the Taxes (Definition of Charity) (Relevant Territories) Regulations 2010 (S.I. 2010/1904). They add the Principality of Liechtenstein to the list of relevant territories for the purposes of Schedule 6 to the Finance Act 2010 (c.13). Where a body of persons or trust falls to be subject to the control of a court under the law of a relevant territory, it will meet the jurisdiction condition for the purposes of the definition of “charity” in paragraph 1 of Schedule 6. The jurisdiction condition is one of four conditions which a body of persons or trust must meet in order for the body of persons or trust and its donors to be eligible for United Kingdom charitable tax reliefs.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.