

| Amendment | Page | Line |
|-----------|------|------|
| 287 | 180 | 8 |

Mr Paul Boateng

Schedule 8, page 180, line 8, leave out “of persons or a” and insert “or”.

EXPLANATORY NOTE

SUMMARY

1. The purpose of this amendment is to clarify the types of bodies that can benefit from charities relief. The amendment changes “body of persons” to “body”. It is intended to make it clear that all charitable bodies can qualify for the relief even if they are, at law, a corporation sole. An example of a corporation sole would be a vicar or rector of the Church of England.