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Tax and Charity Issues

AURIL Conference 2008



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Charity Law





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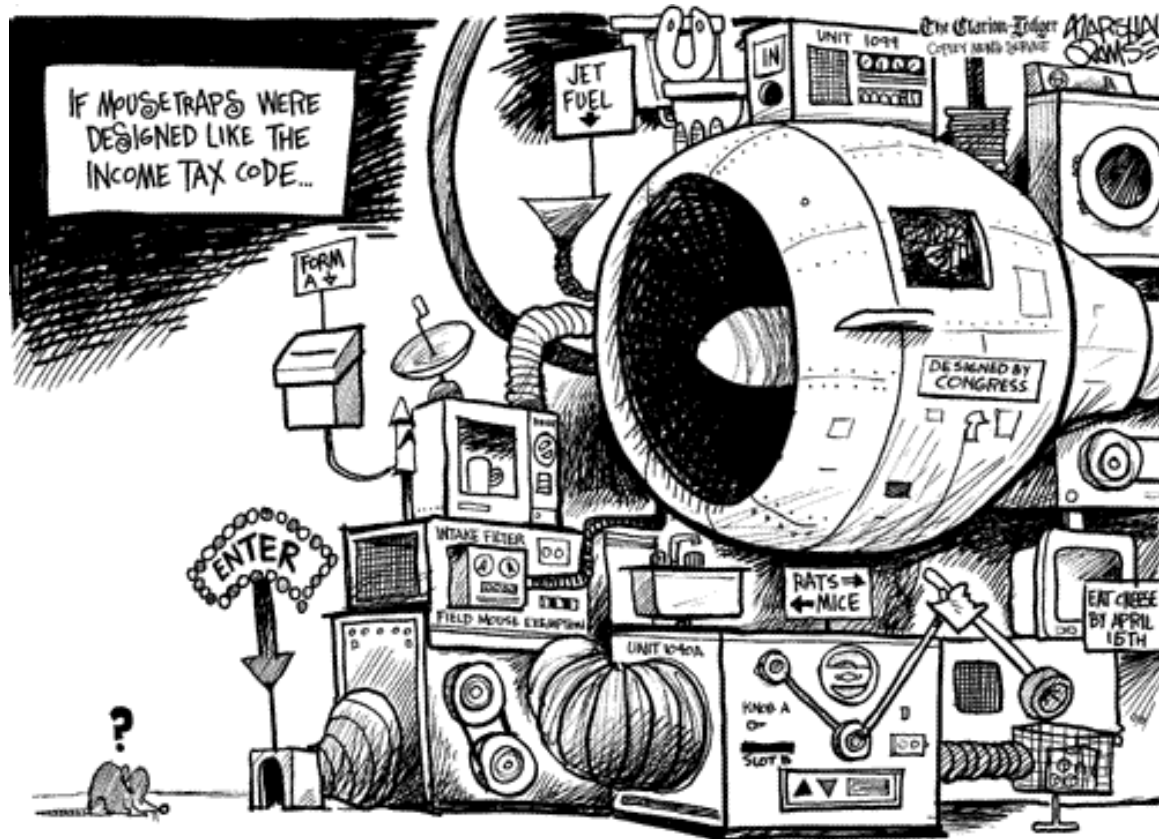
Charity Law: What's New?





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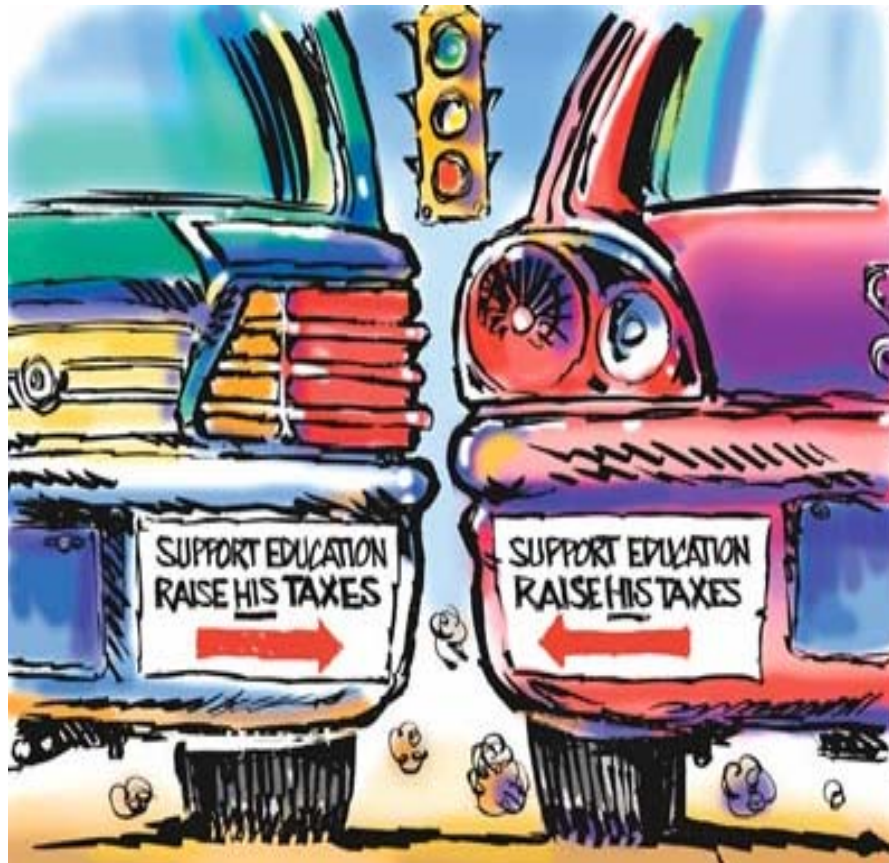
Tax





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Tax: What's New?





Disallowed tax relief

Charitable expenditure alone

Charitable income	£31,000
<u>Less</u>	
Charitable expenditure	£7,000
Surplus	£24,000

Full tax relief allowed: no tax payable



Disallowed tax relief

Non-charitable expenditure

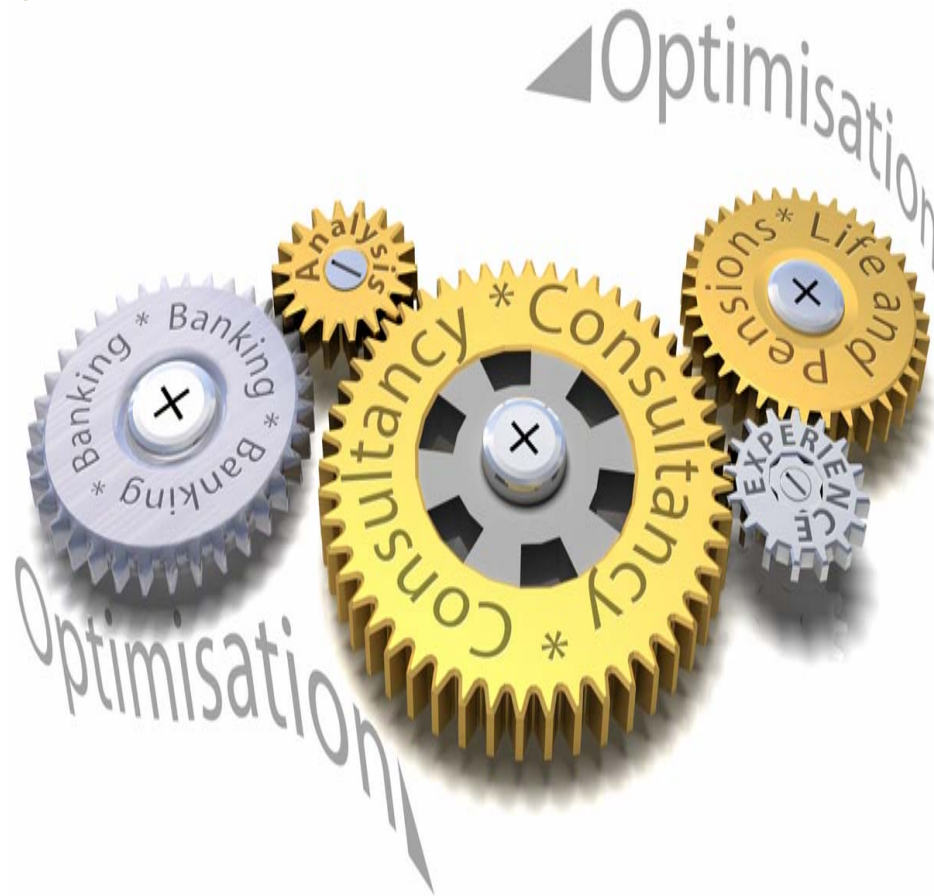
Charitable income	£31,000
<u>Less</u>	
Non-charitable expenditure	£7,000
Surplus	£24,000

Tax payable at up to 28% on £7,000



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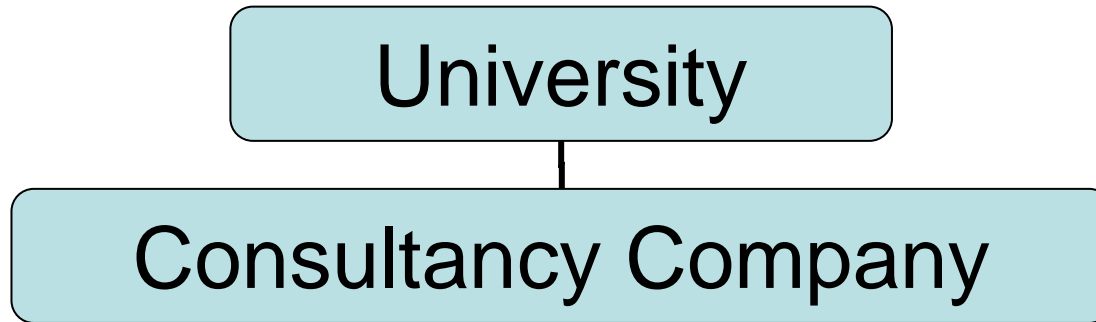
Consultancy Services





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Consultancy Services





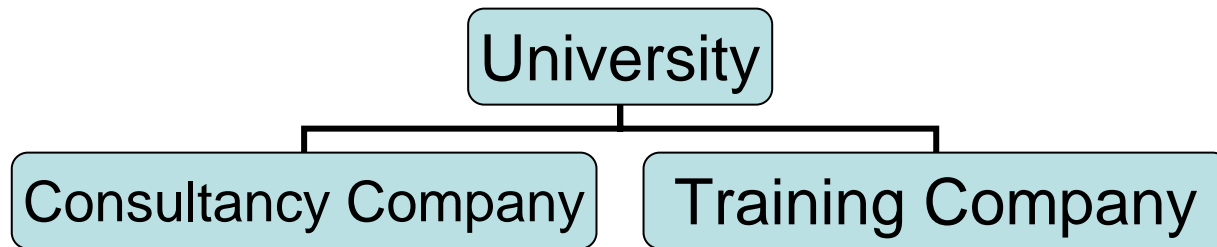
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Training Programmes



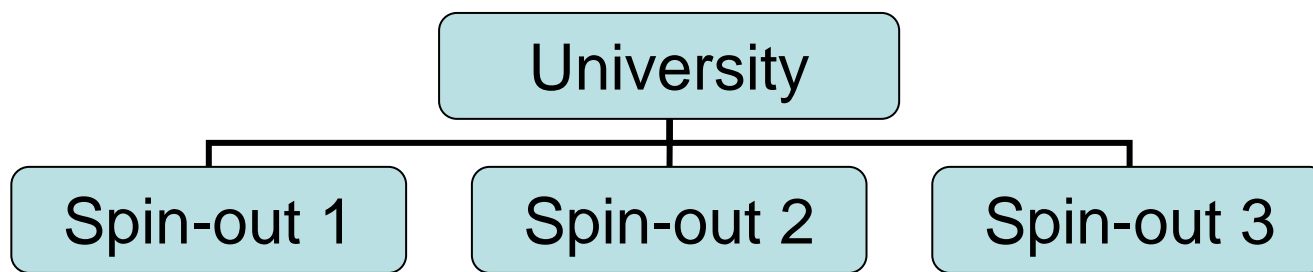


Training Programmes





Shareholdings in Spin-out Companies





Disallowed tax relief

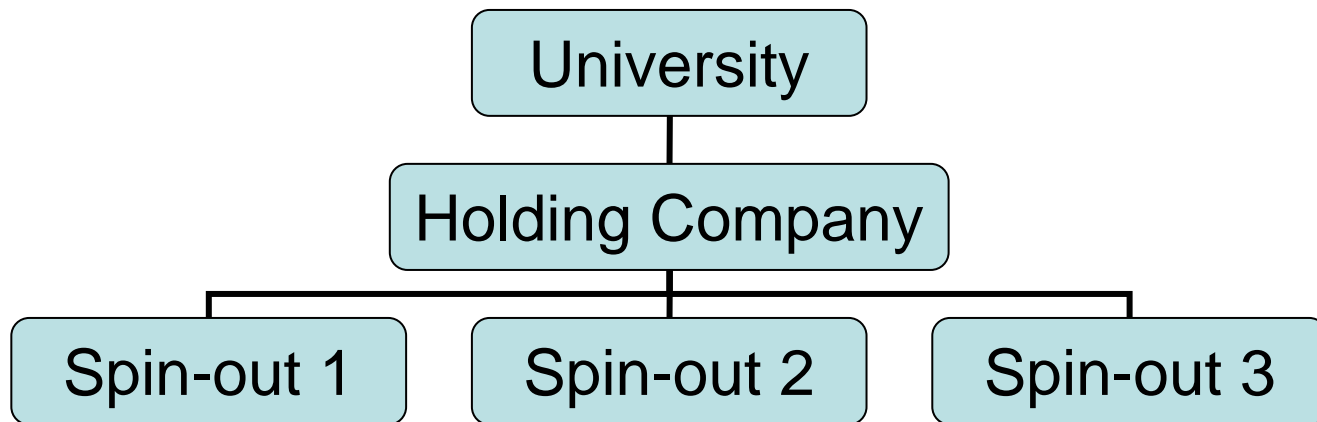
Non-charitable expenditure

Charitable income	£31,000
<u>Less</u>	
Non-charitable expenditure	£7,000
Surplus	£24,000

Tax payable at up to 28% on £7,000



Shareholdings in Spin-out Companies





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