
DRAFT STATUTORY INSTRUMENTS

2013 No.

The Small Charitable Donations Regulations 2013

Information and inspection powers

5.—(1) Subject to the modifications in paragraph (2), and to paragraph (3), Schedule 36 to the Finance Act 2008(1) (information and inspection powers) applies to checking a charity's position in relation to a top-up claim or an overpayment as it applies to checking a person's tax position.

(2) The modifications are—

- (a) a reference to checking a person's tax position is to be treated as a reference to checking a charity's position in relation to a top-up claim or an overpayment;
- (b) a reference to a taxpayer is to be treated as a reference to a charity;
- (c) a reference to prejudice to the assessment or collection of tax is to be treated as a reference to prejudice to the assessment or collection of an overpayment;
- (d) in paragraph 5(4)(b), for "tax" substitute "top-up claims";
- (e) in paragraph 19(1)(a), for "tax" substitute "a top-up claim or an overpayment";
- (f) in paragraph 25, a reference to a tax adviser is to be treated as a reference to a person appointed to give advice to a charity in relation to a top-up claim or an overpayment;
- (g) in paragraph 50—
 - (i) in sub-paragraph (1)(c), for "the amount of tax that the person has paid, or is likely to pay, is significantly less" substitute "the amount of overpayment made, or likely to be made, to a charity, is significantly more";
 - (ii) in sub-paragraph (3), for "the amount of tax which has not been, or is not likely to be, paid by the person" substitute "the amount of overpayment which has been, or is likely to be, made to a charity";
- (h) in paragraph 62(1), after "the Taxes Acts," omit the "or" and insert—
" (aa) the Small Charitable Donations Act 2012, or".

(3) In applying Schedule 36 to the Finance Act 2008 for the purposes of this regulation, omit—

- (a) paragraphs 10A and 11;
- (b) in the heading to paragraph 12 and in sub-paragraph (1) of that paragraph, "10A or 11";
- (c) paragraphs 12A and 12B;
- (d) in paragraph 13—
 - (i) in sub-paragraph (1A), "(except as required under sub-paragraph (2A))";
 - (ii) in sub-paragraph (2), "10A or 11";
 - (iii) sub-paragraphs (2A) and (2B);
- (e) paragraph 17;

(1) Schedule 36 was relevantly amended by section 96(1) of, and Schedules 47 and 48 to, the Finance Act 2009, [S.I. 2009/56](#), paragraph 582 of Schedule 1 to the Corporation Tax Act 2010 ([c. 4](#)), paragraph 24 of Schedule 6 to the Finance Act 2010 ([c. 13](#)), paragraph 62 of Schedule 23 and Schedule 24 to the Finance Act 2011 ([c. 11](#)) and section 224(1) to (5) of the Finance Act 2012 ([c. 14](#)).

- (f) paragraphs 21 to 22;
- (g) paragraphs 33 to 38;
- (h) paragraph 41;
- (i) in paragraph 50(6)—
 - (i) paragraph (a);
 - (ii) paragraph (c) and the “and” immediately preceding it;
- (j) paragraphs 56 and 57;
- (k) paragraph 60(3);
- (l) paragraphs 61 and 61A;
- (m) paragraphs 63 to 92.