



Small Charitable Donations Act 2012

CHAPTER 23

SMALL CHARITABLE DONATIONS ACT 2012

Top-up payments

- 1 Top-up payments in respect of small donations made to eligible charities
- 2 Meaning of “eligible charity”
- 3 Meaning of “small donation”

Connected charities and community buildings

- 4 Connected charities
- 5 Meaning of “connected”
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- 8 Meaning of “community building”
- 9 Connected charities and community buildings
- 9A Election for section 9 not to apply

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- 10 Overpayments
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- 12 Charity mergers: new charity taking over activities of one charity
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- 14 Power to alter specified amount etc
- 15 Top-up payments not taxable

Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012. (See end of Document for details)

General

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Schedule — Meaning of “small donation”: conditions

Small cash or contactless payment

- 1 (1) The gift must be £30 or less

Made in the United Kingdom

- 2 The gift must be made in the United Kingdom.

Deposited in United Kingdom in a bank account

- 3 (1) Where the gift is made in cash, The cash...

Not eligible for gift aid

- 4 (1) The gift must be one in relation to which...

Not payment under payroll deduction scheme

- 5 The gift must not be a sum falling within section...

Not deductible in calculating income

- 6 The gift must not be deductible in calculating the individual's...

Not subject to condition as to repayment

- 7 The gift must not be subject to any condition as...

Not conditional on acquisition of property by charity

- 8 (1) The gift must not be conditional on, associated with...

No, or only negligible, benefits associated with gift

- 9 (1) There must be no benefits associated with the gift,...

Interpretation

- 10 For the purposes of this Schedule whether a person is...

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012.