



Small Charitable Donations Act 2012

2012 CHAPTER 23

General

16 Northern Ireland

In Schedule 2 to the Northern Ireland Act 1998 (excepted matters), before paragraph 10 insert—

“9C The operation of the Small Charitable Donations Act 2012.”

17 Regulations and orders

- (1) Regulations and orders under this Act are to be made by statutory instrument.
- (2) A statutory instrument containing regulations or an order under the preceding provisions of this Act may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.
- (3) Regulations and orders under this Act—
 - (a) may apply generally or only in specified cases or circumstances;
 - (b) may make different provision for different cases or circumstances;
 - (c) may make consequential, supplementary, incidental, transitional or saving provision.

18 General interpretation

- (1) In this Act “charity” means—
 - (a) a charity within the meaning of Part 1 of Schedule 6 to the Finance Act 2010;
 - (b) the Trustees of the National Heritage Memorial Fund;
 - (c) the Historic Buildings and Monuments Commission for England;
 - (d) a registered club within the meaning of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs).
- (2) In this Act—

“charitable activity” has the meaning given by section 7;

“charitable purpose”—

- (a) in the case of a charity within subsection (1)(a) to (c), has the meaning given by section 2(1) of the Charities Act 2011 (reading the reference in section 2(1) to the law of England and Wales as including a reference to the law of Scotland and the law of Northern Ireland);
- (b) in the case of a charity within subsection (1)(d), means qualifying purpose within the meaning given by section 661(3) of the Corporation Tax Act 2010;

“community building” is to be read in accordance with section 8;

“connected charities”: references to a charity being connected with another charity in a tax year are to be read in accordance with section 5;

“eligible charity” is to be read in accordance with section 2;

“gift aid exemption claim” means a claim for amounts to be exempt from income tax or corporation tax by virtue of—

- (a) section 521(4) of the Income Tax Act 2007, or
- (b) section 472, 475 or 664 of the Corporation Tax Act 2010,

(and for related expressions see subsection (3) below);

“HMRC” means the Commissioners for Her Majesty’s Revenue and Customs;

“running charitable activities in a community building”: references to a charity running charitable activities in a community building in a tax year are to be read in accordance with section 7;

“small donation” is to be read in accordance with section 3;

“tax year” means a year beginning on 6 April and ending on the following 5 April;

“top-up claim” means a claim under section 1 (and for related expressions see subsection (3) below);

“top-up payment” has the meaning given by section 1.

(3) For the purposes of this Act—

- (a) a gift aid exemption claim is “successful” if an amount falls to be exempt from income tax or corporation tax as a result of the claim;
- (b) a successful gift aid exemption claim is made in respect of a gift to the extent that the gift, or the grossed up amount of the gift, falls to be exempt from income tax or corporation tax as a result of the claim;
- (c) a successful top-up claim is made in respect of small donations if, and to the extent that, a top-up payment falls to be made because of the claim (and does not fall to be repaid under section 10);
- (d) in determining whether a successful claim has been made in a tax year, it does not matter when the claim is determined.

(4) In this Act a reference to the making of a claim by a charity includes a reference to the making of a claim on behalf of the charity.

19 Financial provisions

There is to be paid out of money provided by Parliament any increase attributable to this Act in the sums payable under any other Act out of money so provided.

20 Extent

This Act extends to—

- (a) England and Wales,
- (b) Scotland, and
- (c) Northern Ireland.

21 Commencement and transitional provision

- (1) This Act comes into force on 6 April 2013, subject to subsections (2) and (3).
- (2) Any provision of this Act that confers a power to make regulations or an order comes into force, for the purposes of the use of the power, on the day on which this Act is passed.
- (3) The following provisions of this Act come into force on that day—
 - (a) sections 16 to 20;
 - (b) this section;
 - (c) section 22.
- (4) In section 2 the references to claims having been made, or penalties having been imposed, include claims made, or penalties imposed, before the date on which that section comes into force.
- (5) In applying section 2 by virtue of subsection (4)—
 - (a) the reference in section 2(4)(b) to Schedule 24 to the Finance Act 2007 includes a reference to any enactment omitted by paragraph 29 of that Schedule;
 - (b) any reference in the definition of “gift aid exemption claim” in section 18(2) to a provision of the Income Tax Act 2007 or the Corporation Tax Act 2010 includes a reference to any corresponding earlier enactment rewritten in that provision.
- (6) The Treasury may by order make other transitional provision in connection with the coming into force of any provision of this Act.

22 Short title

This Act may be cited as the Small Charitable Donations Act 2012.