

**2000 No. 2083**

**INCOME TAX**

**The Charitable Deductions (Approved Schemes)  
(Amendment No. 2) Regulations 2000**

*Made - - - - 28th July 2000*

*Laid before the House of Commons 31st July 2000*

*Coming into force 21st August 2000*

The Treasury, in exercise of the powers conferred on them by section 202(8) and (9) of the Income and Corporation Taxes Act 1988<sup>(a)</sup> and section 38(1) and (3) of the Finance Act 2000<sup>(b)</sup>, hereby make the following Regulations:

**Citation, commencement and effect**

**1.**—(1) These Regulations may be cited as the Charitable Deductions (Approved Schemes) (Amendment No. 2) Regulations 2000 and shall come into force on 21st August 2000.

(2) Regulations 3 and 5 to 8 shall have effect in relation to supplements payable in respect of sums withheld on or after 6th April 2000 and before 6th April 2003.

**Interpretation**

**2.** In these Regulations—

“the principal Regulations” means the Charitable Deductions (Approved Schemes) Regulations 1986<sup>(c)</sup> and “regulation” means a regulation of the principal Regulations;

“supplement” means the supplement payable under section 38 of the Finance Act 2000.

**Amendments to the principal Regulations**

**3.** In regulation 2 after the definition of “scheme” there shall be inserted the following definition—

““supplement” means the supplement payable under section 38 of the Finance Act 2000;”.

**4.** In regulation 3—

(a) in paragraph (b) the words “, subject to paragraph (e),” shall be omitted;

(b) paragraph (e) shall be omitted.

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<sup>(a)</sup> 1988 c.1.

<sup>(b)</sup> 2000 c.17.

<sup>(c)</sup> S.I. 1986/2211, amended by S.I. 2000/759.

5. In regulation 4A(a) after paragraph (2) there shall be added the following paragraph—
- “(3) The prescribed period for the purposes of section 38(1) of the Finance Act 2000 shall be—
- (a) the period of 7 days following 21st August 2000, or
  - (b) if it ends later, the period within which payment of the sums paid to the approved agency by the employer pursuant to the scheme is to be made under this regulation.”
6. In regulation 9 for paragraph (3)(b) there shall be substituted the following paragraph—
- “(3) Where an approved agency has not paid to the charities specified by the employees—
- (a) the sums paid to it by the employer pursuant to the scheme within the period set out in regulation 4A(1) and (2), or
  - (b) any supplements relating to those sums within the period prescribed by regulation 4A(3),
- the approved agency shall, not later than 7 days following the last day on which it should have paid those sums or supplements to the charities, inform the Board by furnishing a statement of those sums or supplements and the reasons why it has not been able to comply with regulation 4A.”
7. In regulation 11(1)—
- (a) the word “and” immediately after sub-paragraph (b) shall be omitted;
  - (b) immediately after sub-paragraph (c) there shall be added the words  
“and
  - (d) for not less than 3 years, records of all supplements paid to charities specified by employees and records of all amounts received from the Board under section 38 of the Finance Act 2000.”
8. After regulation 15 there shall be added the following regulation—
- “Overpayment of supplement to be treated as unpaid tax**
- 16.** Where the Board has made an overpayment under section 38 of the Finance Act 2000 to an approved agent, the amount of that overpayment may be assessed and recovered as if it were an amount of unpaid tax for the purposes of the Taxes Acts.”

28th July 2000

*Jim Dowd*  
*Greg Pope*  
Two of the Lords Commissioners of  
Her Majesty's Treasury

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(a) Regulation 4A was inserted by S.I. 2000/759, regulation 4.  
(b) Regulation 9(3) was substituted by S.I. 2000/759, regulation 5.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Charitable Deductions (Approved Schemes) Regulations 1986 (S.I. 1986/2211) (“the principal Regulations”). The amendments are mainly in consequence of the introduction in section 38 of the Finance Act 2000 (c.17) (“section 38”) of a supplement equal to 10 per cent. of sums donated under payroll deduction schemes under section 202 of the Income and Corporation Taxes Act 1988 (c.1) (“section 202”). The supplement is to be paid by an agent approved in accordance with regulation 5 of the principal Regulations (“an approved agency”).

Regulation 1 provides for commencement, citation and effect, and regulation 2 for interpretation.

Regulation 3 amends regulation 2 of the principal Regulations by adding a new definition of “supplement”.

Regulation 4 amends regulation 3 of the principal Regulations in consequence of the repeal of subsection (7) of section 202 by subsection (5) of section 38.

Regulation 5 amends regulation 4A in the principal Regulations so as to prescribe a period within which supplements are to be paid to the charity or charities by an approved agency.

Regulation 6 amends regulation 9(3) of the principal Regulations so as to provide that an approved agent who does not pay supplements within the period prescribed must inform the Board by furnishing a statement of the amounts and the reasons why it has not done so.

Regulation 7 amends regulation 11(1) of the principal Regulations so as to require an approved agency to keep records for not less than three years of all supplements paid to charities and all amounts received from the Board under section 38.

Regulation 8 inserts new regulation 16 in the principal Regulations which allows the amount of any overpayment of supplement by the Board to an approved agency to be assessed and recovered as if it were unpaid tax.

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**£1.50**

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