
STATUTORY INSTRUMENTS

2013 No. 938

CHARITIES

The Small Charitable Donations Regulations 2013

Made - - - - 18th April 2013

Coming into force in accordance with regulation 1

THE SMALL CHARITABLE DONATIONS REGULATIONS 2013

1. Citation and commencement
 2. Interpretation
 3. Making and giving effect to top-up claims
 4. Information powers: orders for delivery of documents
 5. Information and inspection powers
 6. Agents of the charity: information powers and penalties
 7. Overpayments: making and notifying assessment
 8. Overpayments: time limit for assessment
 9. Overpayments: altering an assessment and payment of amount assessed
 10. Overpayments: appeal against assessment
 11. Overpayments: application of TMA 1970 to appeals against assessments
 12. Collection and recovery
 13. Persons chargeable in a representative capacity
 14. Interest
 15. Penalties
 16. Penalties: publishing details of defaulters
 17. Charity mergers: applications
 18. Charity mergers: elections as to relevant old charity under section 13(4)(d)
 19. Charity mergers: HMRC decisions and appeals
 20. Documents: form, delivery, service and lodgement
- Signature
Explanatory Note