
DRAFT STATUTORY INSTRUMENTS

2013 No.

The Small Charitable Donations Regulations 2013

Interest

14. Sections 101 (late payment interest on sums due to HMRC) and 103 (rates of interest) of, and paragraphs 3 and 4 of Schedule 53 (late payment interest) to, the Finance Act 2009⁽¹⁾ together with any regulations made by the Treasury under section 103 of that Act, apply to overpayments which have become due and payable under these Regulations as they apply for the purposes of any amount payable by a person to HMRC under or by virtue of an enactment.

⁽¹⁾ 2009 c. 10; for the rate of interest under section 101, see [S.I. 2011/2446](#).