



Small Charitable Donations Act 2012

2012 CHAPTER 23

Top-up payments

2 Meaning of “eligible charity”

(1) A charity is an eligible charity for a tax year [^{F1}if it is not an excluded charity for that tax year (see subsection (3)).]

^{F2}(2)

(3) A charity on which a penalty has been imposed in connection with a gift aid exemption claim or top-up claim made by the charity is [^{F3}an excluded charity] —

- (a) for the tax year in which the claim was made, [^{F4}and]
- (b) for the next tax year,

(even if the penalty was imposed after the tax year in which the claim was made).

(4) For the purposes of this section—

^{F5}(a)

(b) “penalty” means a penalty under—

- (i) Schedule 24 to the Finance Act 2007, or
- (ii) regulations under section 11;

(c) a penalty is not to be regarded as having been imposed if all of the penalty is suspended (or the decision that a penalty is payable is cancelled on appeal); but this does not apply to a suspended penalty that subsequently becomes payable.

Textual Amendments

F1 Words in s. 2(1) substituted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 1(2)(a)**, 7(1) (with s. 8(2))

F2 S. 2(2) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 1(2)(b)**, 7(1) (with s. 8(2))

F3 Words in s. 2(3) substituted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 1(2)(c)(i)**, 7(1) (with s. 8(2))

Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 2. (See end of Document for details)

- F4** Word in s. 2(3) substituted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by Small Charitable Donations and Childcare Payments Act 2017 (c. 1), **ss. 1(2)(c)(ii)**, 7(1) (with s. 8(2))
- F5** S. 2(4)(a) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of Small Charitable Donations and Childcare Payments Act 2017 (c. 1), **ss. 1(2)(d)**, 7(1) (with s. 8(2))

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 2.