



Small Charitable Donations Act 2012

2012 CHAPTER 23

Top-up payments

3 Meaning of “small donation”

- (1) In this Act “small donation” means a gift made to a charity by an individual in relation to which each of the conditions in the Schedule is met (but does not include a membership fee).
- (2) But if a small donation made to a charity is applied to purposes other than charitable purposes, or any part of the donation is applied to purposes other than charitable purposes, the donation or part is to be treated as if it were not a small donation.
- (3) Subsection (2) does not apply to—
 - (a) the Trustees of the National Heritage Memorial Fund;
 - (b) the Historic Buildings and Monuments Commission for England;
 - (c) the Trustees of the British Museum;
 - (d) the Trustees of the Natural History Museum.

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 3.