



Small Charitable Donations Act 2012

2012 CHAPTER 23

Connected charities and community buildings

[^{F1}9A Election for section 9 not to apply

- (1) The condition mentioned in section 9(2) is that HMRC have notice from each connected eligible charity that the charity does not want section 9 to apply to the connected eligible charities for the tax year.
- (2) “Connected eligible charity” has the same meaning as in section 9.
- (3) A notice under subsection (1) may be withdrawn before the condition in that subsection is met, but may not be withdrawn after the condition in that subsection has been met.
- (4) Regulations under section 11 may in particular make provision—
 - (a) imposing a time limit for giving a notice under subsection (1);
 - (b) about the form and contents of the notice (including provision for them to be determined by HMRC);
 - (c) requiring the notice to be accompanied by information specified in the regulations or determined by HMRC.]

Textual Amendments

- F1** S. 9A inserted (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. 4\(4\), 7\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 9A.