



Small Charitable Donations and Childcare Payments Act 2017

2017 CHAPTER 1

Small charitable donations

4 Connected charities running charitable activities in community buildings

- (1) The Small Charitable Donations Act 2012 is amended as set out in subsections (2) to (5).
- (2) In section 4(4) (connected charities) for the words from “any of” to the end substitute “section 9 (connected charities running charitable activities in community buildings) applies.”
- (3) In section 9 (connected charities and community buildings)—
 - (a) in subsection (1) after paragraph (b) insert—

“but see subsection (2).”;
 - (b) for subsections (2) to (8) substitute—
 - “(2) This section does not apply if the condition in section 9A is met.
 - (3) Where this section applies, the specified amount for the purposes of section 1(4) for a connected eligible charity for the tax year is determined as follows.
 - (4) If the charity runs charitable activities in a community building in the tax year, the specified amount is an amount equal to the sum of the amounts which, for each community building in which the charitable activities are run, is the community building amount.
 - (5) The “community building amount”, in relation to a community building, is to be calculated in accordance with section 6(3) to (3B).
 - (6) If the charity does not run charitable activities in a community building in the tax year, the specified amount is nil.”

(4) After section 9 insert—

“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- (3) A notice under subsection (1) may be withdrawn before the condition in that subsection is met, but may not be withdrawn after the condition in that subsection has been met.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.”
- (5) In section 14(1) (power to alter references to specified amount) omit—
 - (a) the “and” at the end of paragraph (c), and
 - (b) paragraph (d).
- (6) In the Small Charitable Donations Regulations 2013 (S.I. 2013/938), after regulation 3 insert—

“3A Notices under section 9A(1) of the 2012 Act

- (1) A notice under section 9A(1) of the 2012 Act is to be in such form, contain such particulars, and be accompanied by such information as HMRC may determine.
- (2) HMRC may in particular—
 - (a) require or permit a notice to be given by each connected eligible charity separately, or by all of the connected eligible charities jointly;
 - (b) permit a notice to be given by two or more of the connected eligible charities jointly.
- (3) A notice in relation to a tax year may not be given—
 - (a) more than 2 years after the end of that tax year;
 - (b) after the end of the period of 12 months beginning with the day on which a top-up claim in respect of small donations made in that tax year is first made by any of the connected eligible charities.”
- (7) The provision inserted by subsection (6) may be amended or revoked as if it had been inserted by regulations under section 11 of the Small Charitable Donations Act 2012.