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STATUTORY INSTRUMENTS

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**2013 No. 938**

**The Small Charitable Donations Regulations 2013**

**Overpayments: application of TMA 1970 to appeals against assessments**

**11.**—(1) The following provisions of TMA 1970 apply to an appeal against an assessment of an overpayment as they apply to an appeal against an assessment to tax—

- (a) section 49(1) (late notice of appeal);
- (b) sections 49A to 49I (appeal: HMRC review or determination by tribunal);
- (c) section 50(6), (7), (10) and (11)(a) and (b)(2) (procedure);
- (d) section 54(3) (settling of appeals by agreement).

(2) Subject to the modification in paragraph (4), section 55(4) (recovery of tax not postponed) of TMA 1970 applies to an appeal against an assessment of an overpayment as it applies to an appeal to the tribunal against an assessment to tax other than a self-assessment.

(3) Subject to the modification in paragraph (4), section 56(5) (payment of tax where there is a further appeal) of TMA 1970 applies for the purposes of payment of an amount determined as an overpayment as it applies to an amount of tax determined as payable or repayable.

(4) The modification is that a reference to tax is to be treated as a reference to an overpayment.

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- (1) Section 49 was substituted, and sections 49A to 49I inserted, by [S.I. 2009/56](#).
  - (2) Subsections (6) and (7) of section 50 were substituted by paragraph 17 of Schedule 19 to the Finance Act 1994 (c. 9) and were relevantly amended by paragraph 30 of Schedule 29 to the Finance Act 2001 (c. 9) and [S.I. 2009/56](#). Subsections (10) and (11) were inserted by [S.I. 2009/56](#).
  - (3) Section 54 was relevantly amended by [S.I. 2009/56](#).
  - (4) Section 55 was substituted by section 45(1) of the Finance (No. 2) Act 1975 (c. 45) and was relevantly amended by section 68 of the Finance Act 1982 (c. 39), section 156(2) of the Finance Act 1989 (c. 26), paragraph 18 of Schedule 19 to the Finance Act 1994, paragraph 28 of Schedule 19 to the Finance Act 1998 (c. 36), paragraph 31 of Schedule 29 to the Finance Act 2001, paragraph 257 of Schedule 1 to the Income Tax Act 2007 (c. 3) and [S.I. 2009/56](#).
  - (5) Section 56 was substituted by [S.I. 2009/56](#) with effect from 1st April 2009.