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DRAFT STATUTORY INSTRUMENTS

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**2013 No.**

**The Small Charitable Donations Regulations 2013**

**Charity mergers: HMRC decisions and appeals**

**19.**—(1) Where an application has been made in accordance with regulation 17, an officer of Revenue and Customs must notify the new charity of a decision by HMRC to—

- (a) certify under section 12(1) or 13(1); or
  - (b) refuse to so certify.
- (2) An appeal may be brought against the refusal by HMRC to certify.
- (3) Notice of an appeal under paragraph (2) must—
- (a) specify the grounds of appeal;
  - (b) be given—
    - (i) in writing to the officer of Revenue and Customs by whom the notification under paragraph (1)(b) was given;
    - (ii) within 30 days of the date of service on the charity of the notification under paragraph (1)(b).
- (4) On an appeal to the tribunal under this regulation, the tribunal may—
- (a) direct that the new charity is to be treated as if HMRC had certified under section 12(1) or 13(1) with effect from a specified date;
  - (b) send the matter back to any officer of Revenue and Customs for reconsideration; or
  - (c) dismiss the appeal.