



Small Charitable Donations Act 2012

2012 CHAPTER 23

Miscellaneous

^{F1}12 Charity mergers: new charity taking over activities of one charity

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Textual Amendments

F1 Ss. 12, 13 omitted (16.1.2017) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 1(3), 7(1)** (with s. 8(1)(2))

Commencement Information

II S. 12 wholly in force at 6.4.2013; s. 12 in force for specified purposes at Royal Assent and otherwise in force at 6.4.2013, see s. 21(1)(2)

^{F1}13 Charity mergers: new charity taking over activities of several charities

.....

Textual Amendments

F1 Ss. 12, 13 omitted (16.1.2017) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 1(3), 7(1)** (with s. 8(1)(2))

Commencement Information

I2 S. 13 wholly in force at 6.4.2013; s. 13 in force for specified purposes at Royal Assent and otherwise in force at 6.4.2013, see s. 21(1)(2)

14 Power to alter specified amount etc

(1) The Treasury may by order amend—

Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Cross Heading: Miscellaneous. (See end of Document for details)

- (a) section 1(6) (the specified amount),
- (b) section 4(3)(a),
- (c) section [^{F2}6(2)(a) and (3)(b)] , ^{F3}...
- ^{F4}(d)

by substituting a different sum for the sum for the time being specified in each of those provisions.

- (2) The Treasury may by order amend this Act for the purpose of—
 - (a) amending the gift aid matching rule;
 - (b) abolishing that rule;
 - (c) reinstating that rule (if previously abolished), with or without amendment.
- (3) In subsection (2) “the gift aid matching rule” means the rule that limits the amount of top-up payments to which a charity is entitled by reference to the amount of gifts made to the charity in respect of which it has made successful gift aid exemption claims.
- (4) The Treasury may by order amend section 2 (meaning of “eligible charity”).
- ^{F5}(5)
- (6) The Treasury may by order amend paragraph 1(1) and (2) of the Schedule (limit on value of individual donations) by substituting a different sum for the sum for the time being specified in each of those provisions.

Textual Amendments

F2 Words in s. 14(1)(c) substituted (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. 3\(8\), 7\(1\)](#)

F3 Word in s. 14(1)(c) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 4\(5\)\(a\), 7\(1\)](#)

F4 S. 14(1)(d) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 4\(5\)\(b\), 7\(1\)](#)

F5 S. 14(5) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 1\(4\), 7\(1\)](#)

Commencement Information

I3 S. 14 wholly in force at 6.4.2013; s. 14 in force for specified purposes at Royal Assent and otherwise in force at 6.4.2013, see s. 21(1)(2)

15 Top-up payments not taxable

A top-up payment is not to be treated as income for any purpose of the Tax Acts.

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012,
Cross Heading: Miscellaneous.