

*These notes refer to the Small Charitable Donations Act 2012
(c.23) which received Royal Assent on 19 December 2012*

SMALL CHARITABLE DONATIONS ACT 2012

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Sections 12 and 13: General

76. **Sections 12 and 13** allow a new charity or CASC that takes on the activities of one or more predecessor charities or CASCs to apply to HMRC to take on the compliance history of one of its predecessors for the purposes of deciding the new charity's eligibility to make claims under the scheme under section 2. The provisions are not mandatory. New charities may choose not to take advantage of these provisions if they prefer.