



Small Charitable Donations Act 2012

2012 CHAPTER 23

Miscellaneous

14 Power to alter specified amount etc

- (1) The Treasury may by order amend—
 - (a) section 1(6) (the specified amount),
 - (b) section 4(3)(a),
 - (c) section [^{F1}6(2)(a) and (3)(b)] , ^{F2}...
 - ^{F3}(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”).
- ^{F4}(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

- F1** 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)

Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 14. (See end of Document for details)

- F2** 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)
- F3** 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)
- F4** 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

- I1** 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)

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 14.