



Small Charitable Donations and Childcare Payments Act 2017

2017 CHAPTER 1

Small charitable donations

1 Meaning of “eligible charity”

- (1) The Small Charitable Donations Act 2012 is amended as set out in subsections (2) to (4).
- (2) In section 2 (meaning of eligible charity)—
 - (a) in subsection (1) for the words from “if—” to the end substitute “ if it is not an excluded charity for that tax year (see subsection (3)). ”;
 - (b) omit subsection (2);
 - (c) in subsection (3)—
 - (i) for “not an eligible charity” substitute “ an excluded charity ”;
 - (ii) for the “or” at the end of paragraph (a) substitute “ and ”;
 - (d) omit subsection (4)(a).
- (3) Omit sections 12 and 13 (application of eligible charity test following charity mergers).
- (4) Omit section 14(5) (restriction on power to amend meaning of eligible charity).
- (5) In the Small Charitable Donations Regulations 2013 (S.I. 2013/938) omit regulations 17 to 19 (charity mergers).

Changes to legislation:

There are currently no known outstanding effects for the Small Charitable Donations and Childcare Payments Act 2017, Section 1.