
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Collection and recovery

12. Part 6 of TMA 1970⁽¹⁾ (collection and recovery) applies to overpayments, interest and penalties which have become due and payable under these Regulations as it applies to income tax, interest charged and penalties imposed under that Act.

⁽¹⁾ Relevant amendments to Part 6 have been made by section 57 of the Finance Act 1984 (c. 43), sections 152, 153 and 155 of the Finance Act 1989, S.I. 1991/724, paragraph 22 of Schedule 19 to the Finance Act 1994, section 156 of the Finance Act 1995 (c. 4), paragraph 30 of Schedule 19 to the Finance Act 1998, section 89(2) of the Finance Act 2001, paragraphs 132, 134 and 135 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), paragraphs 4 and 6 of Schedule 12 to the Finance Act 2004 (c. 12), section 95(7) of the Finance Act 2007 (c. 11) and sections 101 to 103 of the Finance Act 2009.