
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Interpretation

2. In these Regulations—

“the 2012 Act” means the Small Charitable Donations Act 2012;

“overpayment” means an amount paid to a charity under section 1 of the 2012 Act to which the charity was not, or has ceased to be, entitled;

“TMA 1970” means the Taxes Management Act 1970(1).

(1) [1970 c. 9](#). Several of the provisions of TMA 1970 that apply to small charitable donations by virtue of these Regulations make reference to “the Board” which section 118(1) of that Act defines as the Commissioners of Inland Revenue. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(1)(a) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.