
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Agents of the charity: information powers and penalties

6.—(1) Subject to the modifications in paragraph (2), and to paragraph (3), Parts 1 to 6 of Schedule 38 to the Finance Act 2012 (tax agents: dishonest conduct) apply to an individual who, in the course of business, assists a charity in connection with a top-up claim, a top-up payment or an overpayment as they apply to tax agents.

(2) The modifications are—

- (a) a reference to a tax agent is to be treated as a reference to an individual who, in the course of business, assists a charity in connection with a top-up claim, a top-up payment or an overpayment;
- (b) a reference to a client's tax affairs or tax position is to be treated as a reference to the affairs or position of a charity in relation to a top-up claim, a top-up payment or an overpayment;
- (c) a reference to a loss of tax revenue or to the tax revenue lost is to be treated as a reference to an overpayment, and a loss of tax revenue is brought about for the purposes of paragraph 3(1) and (4) if an eligible charity obtains a top-up payment to which it is not, or has ceased to be, entitled;
- (d) in paragraph 7(3)(a), the reference to an offence relating to tax is to be treated as including a reference to an offence committed in connection with a top-up claim, a top-up payment or an overpayment;
- (e) in paragraph 15(1)(a), for "tax" substitute "a top-up claim or an overpayment";
- (f) in paragraph 27(3)(b), for "a loss of tax revenue from a client is balanced by an overpayment" substitute "an overpayment to a client charity is balanced by an amount paid to HMRC".

(3) In applying Schedule 38 to the Finance Act 2012 for the purposes of this regulation, omit paragraphs 36 and 37.