

2015 No. 2027

CHARITIES

The Small Charitable Donations Act (Amendment) Order 2015

Made - - - - *14th December 2015*

Coming into force - - *6th April 2016*

The Treasury make the following Order in exercise of the powers conferred by section 14(1) of the Small Charitable Donations Act 2012(a).

A draft of this instrument was laid before, and approved by a resolution of, the House of Commons in accordance with section 17(2) of that Act.

Citation and commencement

1. This Order may be cited as the Small Charitable Donations Act (Amendment) Order 2015 and comes into force on 6th April 2016.

Amendment of the Small Charitable Donations Act 2012

2. The Small Charitable Donations Act 2012 is amended as follows.

Top-up payments in respect of small donations made to eligible charities

3. In section 1(6) (maximum donations limit: the specified amount), for “£5,000” substitute “£8,000”.

Connected charities

4. In section 4(3)(a) (connected charities: the specified amount), for “£5,000” substitute “£8,000”.

Charities running charitable activities in community buildings

5. Section 6 is amended as follows—

- (a) in subsection (3)(b) (the community building amount), for “£5,000” substitute “£8,000”;
- (b) in subsection (4)(b) (the remaining amount), for “£5,000” substitute “£8,000”.

Connected charities and community buildings

6. In section 9(4)(b) (the capped total of remaining donations), for “£5,000” substitute “£8,000”.

14th December 2015

David Evennett
Charlie Elphicke
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 6th April 2016, amends the Small Charitable Donations Act 2012 (c.23) by increasing the “specified amount” from £5,000 to £8,000. The specified amount is used to calculate the maximum donations limit on which a charity may claim a top-up payment for a tax year.

A full Impact Assessment was published on 22nd November 2012 alongside the Small Charitable Donations Act 2012 and is available on the National Archives / HMRC website at http://webarchive.nationalarchives.gov.uk/*/http://www.hmrc.gov.uk/ria/ia-final-giftaid-don.pdf (then click on link dated December 04 2012). It remains an accurate summary of the impacts that apply to this instrument.

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£4.25

UK201512149 12/2015 19585

<http://www.legislation.gov.uk/id/uksi/2015/2027>

ISBN 978-0-11-114203-5



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