
STATUTORY INSTRUMENTS

2016 No. 1195

The Donations to Charity (Gift Aid
Declarations) Regulations 2016

PART 3

PENALTIES

Assessment of penalties

13.—(1) If a donor intermediary becomes liable to a penalty under regulation 12, an officer of Revenue and Customs may assess the penalty.

(2) If an officer does so, the officer must notify the donor intermediary.

(3) An assessment of a penalty under regulation 12(1) must be made within the period of 12 months beginning with the date on which the failure first came to the attention of an officer of Revenue and Customs.

(4) An assessment of a penalty under regulation 12(4) or (5) must be made within the period of 12 months beginning with the date on which donor intermediary became liable to the penalty.