



Small Charitable Donations Act 2012

2012 CHAPTER 23

General

21 Commencement and transitional provision

- (1) This Act comes into force on 6 April 2013, subject to subsections (2) and (3).
- (2) Any provision of this Act that confers a power to make regulations or an order comes into force, for the purposes of the use of the power, on the day on which this Act is passed.
- (3) The following provisions of this Act come into force on that day—
 - (a) sections 16 to 20;
 - (b) this section;
 - (c) section 22.
- (4) In section 2 the references to claims having been made, or penalties having been imposed, include claims made, or penalties imposed, before the date on which that section comes into force.
- (5) In applying section 2 by virtue of subsection (4)—
 - (a) the reference in section 2(4)(b) to Schedule 24 to the Finance Act 2007 includes a reference to any enactment omitted by paragraph 29 of that Schedule;
 - (b) any reference in the definition of “gift aid exemption claim” in section 18(2) to a provision of the Income Tax Act 2007 or the Corporation Tax Act 2010 includes a reference to any corresponding earlier enactment rewritten in that provision.
- (6) The Treasury may by order make other transitional provision in connection with the coming into force of any provision of this Act.