



Small Charitable Donations and Childcare Payments Act 2017

2017 CHAPTER 1

Final provisions

6 Extent

This Act extends to England and Wales, Scotland and Northern Ireland.

7 Commencement

- (1) The amendments made by sections 1 to 4 have effect for the tax year 2017-18 and subsequent tax years (but see section 8).
- (2) “Tax year” means a year beginning on 6 April and ending on the following 5 April.
- (3) Section 5 comes into force at the end of the period of two months beginning with the day on which this Act is passed.
- (4) Sections 6 to 9 come into force on the day on which this Act is passed.

8 Saving and transitional provision

- (1) The provisions omitted by section 1(3) and (5) (application of eligible charity test following merger) continue to have effect for the tax year 2017-18 and subsequent tax years in relation to cases where the time of the merger is before the tax year 2017-18.
- (2) Section 13(4) of the Small Charitable Donations Act 2012, as it has effect because of subsection (1), has effect as if the amendments made by section 1(2) (meaning of “eligible charity”) had not been made.
- (3) In subsection (1)—
“tax year” means a year beginning on 6 April and ending on the following 5 April;

Status: This is the original version (as it was originally enacted).

“time of the merger” has the same meaning as in section 12 or 13 (as the case may be) of the Small Charitable Donations Act 2012.

9 Short title

This Act may be cited as the Small Charitable Donations and Childcare Payments Act 2017.