
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Penalties: publishing details of defaulters

16.—(1) Subject to the modifications in paragraph (2), and to paragraph (3), section 94 of the Finance Act 2009 (publishing details of deliberate tax defaulters) applies to a charity and its managers where they have incurred one or more penalties in relation to a top-up claim as it applies to a person who has incurred a tax penalty.

(2) The modifications are—

- (a) a reference to a relevant tax penalty is to be treated as a reference to a penalty under paragraph 1(1) or 1A(1) of Schedule 24 to the Finance Act 2007 as applied by regulation 15;
- (b) a reference to potential lost revenue is to be treated as a reference to the amount of overpayment to be repaid to HMRC as a result of correcting the inaccuracy to which the penalty relates;
- (c) all references to Schedule 41 to the Finance Act 2008 (penalties: failure to notify and certain VAT and excise wrongdoing) are omitted.

(3) In applying section 94 of the Finance Act 2009 for the purposes of this regulation, omit subsections (12) to (15).

(4) In this regulation, “managers”, in relation to a charity, means the persons having the general control and management of the administration of the charity and includes the trustees of a charity which is a trust.