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DRAFT STATUTORY INSTRUMENTS

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**2013 No.**

**The Small Charitable Donations Regulations 2013**

**Documents: form, delivery, service and lodgement**

**20.** Sections 108(1)(1) and 113 to 115A(2) of, and Schedule 3A to, TMA 1970 (documents) apply to claims, assessments, applications, elections and other documents made, required, issued, served, sent or lodged for the purposes of or in connection with a top-up claim, top-up payment or overpayment as they apply to documents for the purposes of or in connection with income tax.

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(1) Section 108(1) was amended by paragraph 7 of Schedule 14 to the Finance Act 1993 (c. 34).  
(2) Sections 113 to 115 were relevantly amended by paragraph 10 of Schedule 4 to the Finance Act 1970 (c. 24), sections 160(5) and 168(7) of the Finance Act 1989 (c. 26) and S.I. 2009/56. Section 115A and Schedule 3A were inserted by paragraphs 1 and 2 of Schedule 28 to the Finance Act 1995 (c. 4).