

Draft Order laid before the House of Commons under section 17(2) of the Small Charitable Donations Act 2012, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2019 No.

CHARITIES

The Small Charitable Donations Act (Amendment) Order 2019

Made - - - - *****

Coming into force in accordance with article 1

The Treasury, in exercise of the power conferred by section 14(6) of the Small Charitable Donations Act 2012(a), make the following Order.

In accordance with section 17(2) of that Act, a draft of this instrument was laid before the House of Commons and approved by resolution of that House.

Citation, commencement and effect

1. This Order may be cited as the Small Charitable Donations Act (Amendment) Order 2019 and comes into force on 6th April 2019 in relation to gifts made on or after that date.

Amendment of the Small Charitable Donations Act 2012

2.—(1) The Schedule to the Small Charitable Donations Act 2012 (meaning of “small donation”: conditions)(b) is amended as follows.

(2) In paragraph 1 (small cash or contactless payment)—

- (a) in sub-paragraph (1) for “£20” substitute “£30”, and
- (b) in sub-paragraph (2) for “£20” substitute “£30”.

[Name]

[Name]

Date Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Small Charitable Donations Act 2012 (c. 23) by increasing the small donation limit from £20 to £30 for gifts made on or after 6th April 2019.

(a) 2012 c. 23.

(b) Paragraph 1 of the Schedule was amended by Section 2(2) of the Small Charitable Donations and Childcare Payments Act 2017 (c. 1).

A Tax Information and Impact Note covering this instrument was published on 30th October 2018 alongside the Budget and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.

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