

**Changes to legislation:** There are currently no known outstanding effects for the  
Small Charitable Donations Act 2012, Paragraph 5. (See end of Document for details)

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## SCHEDULE

### MEANING OF “SMALL DONATION”: CONDITIONS

#### *Not payment under payroll deduction scheme*

- 5 The gift must not be a sum falling within section 713(3) of the Income Tax (Earnings and Pensions) Act 2003 (payroll deduction scheme).

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