

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

## SCHEDULE

Section 3

### MEANING OF “SMALL DONATION”: CONDITIONS

#### *Small cash [<sup>F1</sup>or contactless] payment*

##### Textual Amendments

**F1** Words in [Sch. para. 1 heading](#) inserted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 2\(2\)\(a\), 7\(1\)](#)

- 1 (1) The gift must be [<sup>F2</sup>£30] or less <sup>F3</sup>....
- [<sup>F4</sup>(1A) The gift must be made—
- (a) in cash, or
  - (b) by a contactless payment.]
- (2) Where a gift of cash is made to the charity and its managers do not know whether the gift is [<sup>F5</sup>£30] or less, the condition in sub-paragraph (1) is to be treated as met if the managers have taken reasonable steps to find out.
- (3) In this paragraph—
- “cash” means coins and notes in any currency;
  - [<sup>F6</sup>“contactless payment” means a payment made at a contactless payment terminal using the contactless payment facility of a card, mobile telephone or other device;]
  - “managers”, in relation to a charity, means the persons having the general control and management of the administration of the charity.

##### Textual Amendments

- F2** Sum in [Sch. para. 1\(1\)](#) substituted (6.4.2019) by [The Small Charitable Donations Act \(Amendment\) Order 2019 \(S.I. 2019/337\), arts. 1, 2\(2\)\(a\)](#)
- F3** Words in [Sch. para. 1\(1\)](#) omitted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by virtue of [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 2\(2\)\(b\), 7\(1\)](#)
- F4** [Sch. para. 1\(1A\)](#) inserted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 2\(2\)\(c\), 7\(1\)](#)
- F5** Sum in [Sch. para. 1\(2\)](#) substituted (6.4.2019) by [The Small Charitable Donations Act \(Amendment\) Order 2019 \(S.I. 2019/337\), arts. 1, 2\(2\)\(b\)](#)
- F6** Words in [Sch. para. 1\(3\)](#) inserted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 2\(2\)\(d\), 7\(1\)](#)

#### *[<sup>F7</sup>Made in the United Kingdom*

##### Textual Amendments

**F7** [Sch. para. 2](#) and crossheading substituted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\), ss. 2\(3\), 7\(1\)](#)

- 2 The gift must be made in the United Kingdom.]

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*Deposited in United Kingdom in a bank account*

- 3 (1) [<sup>F8</sup>Where the gift is made in cash,] The cash given to the charity must have been deposited in an account kept by or on behalf of the charity at a relevant institution and the deposit must have been made in the United Kingdom.
- (2) “Relevant institution” has the meaning given by section 109(3) of the Charities Act 2011.

**Textual Amendments**

**F8** Words in [Sch. para. 3\(1\)](#) inserted (16.1.2017) (with effect in accordance with s. 7(1) of the amending Act) by [Small Charitable Donations and Childcare Payments Act 2017 \(c. 1\)](#), **ss. 2(4)**, 7(1)

*Not eligible for gift aid*

- 4 (1) The gift must be one in relation to which no gift aid declaration is given to the charity.
- (2) “Gift aid declaration” means a declaration which is a gift aid declaration for the purposes of Chapter 2 of Part 8 of the Income Tax Act 2007.

*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).

*Not deductible in calculating income*

- 6 The gift must not be deductible in calculating the individual's income from any source for the purposes of income tax.

*Not subject to condition as to repayment*

- 7 The gift must not be subject to any condition as to repayment.

*Not conditional on acquisition of property by charity*

- 8 (1) The gift must not be conditional on, associated with or part of an arrangement involving, the acquisition of property by the charity from the individual or a person connected with the individual.
- (2) An acquisition by way of gift is to be ignored for the purposes of this condition.

*No, or only negligible, benefits associated with gift*

- 9 (1) There must be no benefits associated with the gift, or any benefits associated with the gift must be of negligible value (for example, a lapel sticker designed to acknowledge the making of a gift).
- (2) For this purpose a benefit is associated with a gift if it is received by the individual who makes the gift, or a person connected with the individual, in consequence of making the gift.

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### *Interpretation*

- 10 For the purposes of this Schedule whether a person is connected with another person is to be determined in accordance with section 993 of the Income Tax Act 2007.

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