



# Small Charitable Donations Act 2012

## 2012 CHAPTER 23

### *Overpayments and administration*

#### **10 Overpayments**

If—

- (a) an amount is paid to a charity under section 1, and
- (b) the charity was not, or has ceased to be, entitled to it (because of section 2(3), 3(2), 4 or 9, or otherwise),

the amount must be repaid to HMRC.

**Changes to legislation:**

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 10.