



# Small Charitable Donations Act 2012

## 2012 CHAPTER 23

### *Connected charities and community buildings*

#### **8 Meaning of “community building”**

- (1) In this Act “community building”—
  - (a) means a building (such as a village hall, town hall or place of worship), or those parts of it, to which the public or a section of the public have access at some or all times, but
  - (b) does not include any parts of a building excluded by subsection (2) or (3).
- (2) Any parts of a building that are used wholly or mainly for residential purposes or the sale or supply of goods are excluded.
- (3) Any parts of a building that are used wholly or mainly for other commercial purposes are excluded, [<sup>F1</sup>but this is subject to subsection (3A).]
- [<sup>F2</sup>(3A) The parts mentioned in subsection (3) are not excluded from being a community building in relation to a charity if—
  - (a) the charity carries out a charitable activity in those parts, and
  - (b) at all times while it does so, the parts are available for use exclusively by the charity in carrying out the activity.]
- (4) Where a person holds a freehold or leasehold interest in land, any two or more buildings on the land, or on any adjoining land in which the person holds such an interest, are to be treated as a single building for the purposes of this Act.
- (5) The Treasury may by order—
  - (a) provide for cases in which a building, or part of it, is or is not to be treated as a community building or as part of a community building for the purposes of this Act;
  - (b) provide for cases in which 2 or more buildings in the same vicinity are to be treated as a single building for the purposes of this Act.

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*Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 8. (See end of Document for details)*

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- (6) Provision under subsection (5) may be framed by reference to a description of building, the use to which it is put or any other circumstances; and the provision may be framed so as to apply at all times or at certain times only.
- (7) In the application of this section to Scotland—
- (a) a reference to a freehold interest in land is to the interest of the owner, and
  - (b) a reference to a leasehold interest in land is to a tenant's right over or interest in a property subject to a lease.

#### **Textual Amendments**

- F1** Words in s. 8(3) 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. 3(7)(a)**, 7(1)
- F2** S. 8(3A) 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. 3(7)(b)**, 7(1)

#### **Commencement Information**

- I1** S. 8 wholly in force at 6.4.2013; s. 8 in force for specified purposes at Royal Assent and otherwise in force at 6.4.2013, see s. 21(1)(2)

**Changes to legislation:**

There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 8.