



Small Charitable Donations Act 2012

2012 CHAPTER 23

Connected charities and community buildings

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- (1) This section applies if—
 - (a) two or more charities (“connected eligible charities”) are connected with one another in a tax year and are eligible charities for the tax year, and
 - (b) one or more of them runs charitable activities in a community building in the tax year.
- (2) Section 1 applies to each of the charities in relation to the tax year as if references to small donations made to a charity included remaining donations made to any of the charities.
- (3) In relation to any of the charities that does not run charitable activities in a community building in the tax year, the specified amount for the purposes of section 1(4) for the charity for the tax year is an amount equal to—
 - (a) the capped total of remaining donations, divided by
 - (b) the number of the connected eligible charities which make a top-up claim in respect of small donations made in the tax year.
- (4) In subsection (3) “the capped total of remaining donations” means—
 - (a) the sum of the remaining donations made to each of the connected eligible charities in the tax year, or
 - (b) if less, £5,000.
- (5) But for the purposes of subsection (3), a charity that runs charitable activities in a community building in the tax year is to be treated as not having made a top-up claim in respect of small donations made in the tax year unless—
 - (a) its total claimed amount for the year, exceeds
 - (b) its community buildings amount for the year.
- (6) In subsection (5)—

Status: Point in time view as at 06/04/2013. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Small Charitable Donations Act 2012, Section 9. (See end of Document for details)

“total claimed amount for the year” means the sum of the small donations made to the charity in the tax year and in respect of which it has made successful top-up claims;

“community buildings amount for the year” means the amount that would be the specified amount for the charity for the tax year under section 6 if the charity's remaining amount for that year were nil.

- (7) In relation to any of the charities that runs charitable activities in a community building in the tax year, section 6 applies as if the charity's remaining amount were the specified amount given by subsection (3).
- (8) “Remaining donations” has the meaning given by section 6(5).

Status:

Point in time view as at 06/04/2013. This version of this provision has been superseded.

Changes to legislation:

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