



Small Charitable Donations and Childcare Payments Act 2017

2017 CHAPTER 1

Small charitable donations

3 Charities running charitable activities in community buildings

- (1) Section 6 of the Small Charitable Donations Act 2012 (charities running charitable activities in community buildings) is amended as set out in subsections (2) to (5).
- (2) In the heading, for “community buildings” substitute “more than one community building”.
- (3) In subsection (1) for “one or more community buildings” substitute “more than one community building”.
- (4) For subsections (2) and (3) substitute—
 - “(2) The specified amount for the charity for the tax year is—
 - (a) £8,000, or
 - (b) if more, an amount equal to the sum of the amounts which, for each community building in which the charitable activities are run, is the community building amount.
 - (3) The “community building amount”, in relation to a community building, means—
 - (a) the sum of the small donations made to the charity in the tax year that are made in person in the local authority area in which the community building is situated, or
 - (b) if less, £8,000.

This is subject to subsections (3A) and (3B).

- (3A) A small donation may not be part of the community building amount for more than one of the community buildings in which the charity runs charitable activities in the tax year.

- (3B) Where a small donation would (but for subsection (3A)) be part of the community building amount for more than one community building—
- (a) if the small donation is made in one of those buildings, it is part of the community building amount for that building;
 - (b) in any other case, it is part of the community building amount for whichever one of those buildings the charity determines.
- (3C) “Local authority area” means the area of—
- (a) in England, a district council, a county council for an area for which there is no district council, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly;
 - (b) in Wales, a county council or a county borough council;
 - (c) in Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994;
 - (d) in Northern Ireland, a district council constituted under section 1 of the Local Government Act (Northern Ireland) 1972.
- (3D) For the purposes of the definition of “local authority area” in subsection (3C), the Inner Temple and the Middle Temple are to be taken as falling within the area of the Common Council of the City of London.”
- (5) Omit subsections (4) to (6).
- (6) In section 7(1) of that Act (meaning of “running charitable activities in a community building”) omit the words after paragraph (c).
- (7) In section 8 of that Act (meaning of “community building”)—
- (a) in subsection (3) for the words from “except at any times” to the end substitute “but this is subject to subsection (3A).”;
 - (b) after subsection (3) insert—

“(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.”
- (8) In section 14(1)(c) of that Act (power to alter references to specified amount) for “6(3)(b) and (4)(b)” substitute “6(2)(a) and (3)(b)”.