



Small Charitable Donations and Childcare Payments Act 2017

2017 CHAPTER 1

Final provisions

8 Saving and transitional provision

- (1) The provisions omitted by section 1(3) and (5) (application of eligible charity test following merger) continue to have effect for the tax year 2017-18 and subsequent tax years in relation to cases where the time of the merger is before the tax year 2017-18.
- (2) Section 13(4) of the Small Charitable Donations Act 2012, as it has effect because of subsection (1), has effect as if the amendments made by section 1(2) (meaning of “eligible charity”) had not been made.
- (3) In subsection (1)—
 - “tax year” means a year beginning on 6 April and ending on the following 5 April;
 - “time of the merger” has the same meaning as in section 12 or 13 (as the case may be) of the Small Charitable Donations Act 2012.