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STATUTORY INSTRUMENTS

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**2000 No. 2074**

**INCOME TAX**

**The Donations to Charity by Individuals  
(Appropriate Declarations) Regulations 2000**

<i>Made - - - -</i>	<i>28th July 2000</i>
<i>Laid before the House of Commons - -</i>	<i>31st July 2000</i>
<i>Coming into force</i>	<i>21st August 2000</i>

**THE DONATIONS TO CHARITY BY INDIVIDUALS  
(APPROPRIATE DECLARATIONS) REGULATIONS 2000**

1. Citation, commencement and effect
  2. Interpretation
  3. Manner in which an appropriate declaration may be given
  4. Statements to be contained in declarations
  5. Declarations given orally
  6. Prescribed circumstances in which appropriate declarations given orally are deemed never to have had effect
  7. Prescribed circumstances in which appropriate declarations cease to have effect
- Signature  
Explanatory Note