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**2000 No. 759**

**INCOME TAX**

**The Charitable Deductions (Approved Schemes)  
(Amendment) Regulations 2000**

<i>Made - - - - -</i>	<i>15th March 2000</i>
<i>Laid before the House of Commons</i>	<i>16th March 2000</i>
<i>Coming into force</i>	<i>6th April 2000</i>

The Treasury, in exercise of the powers conferred on them by section 202(8) and (9) of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Charitable Deductions (Approved Schemes) (Amendment) Regulations 2000 and shall come into force on 6th April 2000.

(2) Regulations 4 and 5 shall have effect in relation to sums withheld on or after 6th April 2000.

**Interpretation**

2. In these Regulations “the principal Regulations” means the Charitable Deductions (Approved Schemes) Regulations 1986(b) and “regulation” means a regulation of the principal Regulations.

**Amendments to the principal Regulations**

3. In regulation 3 after paragraph (j) there shall be inserted the following paragraph—  
“*(ja)* that the approved agency will pay to the charities specified by the employees the sums paid to it by the employer pursuant to the scheme within a period which does not exceed the period set out in regulation 4A;”.
4. After regulation 4 there shall be inserted the following regulation—

**“Period for payment by agencies to charities**

4A.—(1) An approved agency shall, notwithstanding anything in the provisions of an approved scheme or in a contract entered into with the employer to give effect to an approved scheme, pay to the charities specified by the employees the sums paid to it by the employer pursuant to the scheme not later than 60 days following either—  
(a) the date on which it receives the sums paid to it from the employer or, if later,  
(b) the date on which it receives notification of the charity or charities specified by an employee.

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(a) 1988 c. 1.  
(b) S.I. 1986/2211.

(2) Where an employee has been provided with a voucher by which payment may be made to a charity, the date on which a charity presents that voucher to the approved agency for payment shall be treated for the purposes of paragraph (1)(b) as the date on which the approved agency receives notification of the specification of that charity by the employee.”

5. In regulation 9 for paragraph (3) there shall be substituted the following paragraph—  
“(3) Where an approved agency has not paid to the charities specified by the employees the sums paid to it by the employer pursuant to the scheme within the period set out in regulation 4A, the approved agency shall, not later than 7 days following the last day on which it should have paid those sums to the charities, inform the Board by furnishing a statement of those sums and the reasons why it has not been able to comply with regulation 4A.”

*Bob Ainsworth  
Jim Dowd*

15th March 2000

Two of the Lords Commissioners of Her Majesty's Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Charitable Deductions (Approved Schemes) Regulations 1986 (S.I. 1986/2211) (“the principal Regulations”).

Regulation 1 provides for commencement, citation and effect, and regulation 2 for interpretation.

Regulation 3 amends regulation 3 of the principal Regulations by adding a new condition for the approval by the Board of Inland Revenue of payroll deduction schemes under section 202 of the Income and Corporation Taxes Act 1988 (c. 1). The new condition is that the scheme provides that an agency will pay to the charity or charities the sums paid to it by the employer pursuant to the scheme not later than the last day on which it should pay those sums under regulation 4A of the principal Regulations (inserted by regulation 4 of these Regulations).

Regulation 4 inserts a new regulation 4A in the principal Regulations relating to the period of time within which the sums paid to it by the employer are to be paid to the charity or charities by an agency. This regulation overrides any contrary provision in existing schemes.

Regulation 5 amends regulation 9(3) of the principal Regulations so as to provide that an agency which does not comply with new regulation 4A of the principal Regulations must inform the Board of Inland Revenue by furnishing a statement of those sums and the reasons why it has not done so.

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