
STATUTORY INSTRUMENTS

2013 No. 938

CHARITIES

The Small Charitable Donations Regulations 2013

Made - - - - 18th April 2013

Coming into force in accordance with regulation 1

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 11, 12(6), 13(7) and 17(3) of the Small Charitable Donations Act 2012⁽¹⁾.

In accordance with section 17(2) of that Act, a draft of this instrument was laid before the House of Commons and approved by a resolution of the House of Commons.