
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Overpayments: appeal against assessment

- 10.**—(1) An appeal may be brought against an assessment of an overpayment.
- (2) Notice of an appeal under paragraph (1) must—
- (a) specify the grounds of appeal, and
 - (b) be given—
 - (i) in writing to the officer of Revenue and Customs by whom the notice of assessment was given;
 - (ii) within 30 days of the date of service on the charity of the notice of assessment.