STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Penalties

15.—(1) Subject to the modifications in paragraph (2), and to paragraph (3), Schedule 24 to the Finance Act 2007(**1**) (penalties for errors) applies in connection with a top-up claim as it applies to income tax for the purposes of—

(a) liability for penalties;

(b) the calculation and assessment of penalties; and

(c) appeals against the assessment of penalties.

(2) The modifications are—

(a) in paragraphs 1(1) and 1A(1), the reference to a document of a kind listed in the Table includes a reference to a document containing a top-up claim;

(b) in paragraphs 1(2) and 1A(2), the reference to a false or inflated claim to repayment of tax is to be treated as a reference to a false or inflated top-up claim;

(c) in paragraph 5(1), the reference to an additional amount due or payable in respect of tax is to be treated as a reference to an amount of overpayment due or payable;

(d) in paragraph 18, a reference to tax is to be treated as a reference to a top-up claim.

(3) In applying Schedule 24 to the Finance Act 2007 for the purposes of this regulation, omit—

(a) paragraph 2 and references to that paragraph or to the failure to notify or disclose an under-assessment in paragraphs 5, 9, 11, 13, 18 and 21;

(b) paragraph 4(3) to (5);

(c) paragraph 4A(1)(b) and the "or" immediately preceding it, (2), (3) and (7);

(d) paragraph 4C;

(e) paragraph 5(2) to (4);

(f) paragraphs 6 to 8;

(g) paragraph 12;

(h) paragraph 13(4) and (7);

(i) paragraphs 19 and 20;

(j) paragraphs 21A and 21B;

(k) paragraphs 24 to 27;

(l) paragraphs 29 to 31.

(**1**) 2007 c. 11; relevant amendments to Schedule 24 were made by Schedule 40 to the Finance Act 2008 (c. 9), Part 1 of
Schedule 57 to the Finance Act 2009, S.I. 2009/56, paragraph 575 of Schedule 1 to the Corporation Tax Act 2010 (c. 4),
paragraphs 1 to 6 of Schedule 10 to the Finance Act 2010 (c. 13) and section 219 of the Finance Act 2012 (c. 14).