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STATUTORY INSTRUMENTS

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**2013 No. 938**

**The Small Charitable Donations Regulations 2013**

**Charity mergers: applications**

**17.**—(1) This regulation applies to an application by the new charity under section 12(1) or 13(1) of the 2012 Act (charity mergers: new charity taking over activities of one charity or several charities).

(2) An application must be made—

- (a) in writing to an officer of Revenue and Customs;
- (b) before the relevant date.

(3) An application must contain—

- (a) the information specified in paragraph (4);
- (b) the consent to the application of each old charity that is in existence at the time of the application, signed by two old charity managers of each consenting charity;
- (c) if the application is made under section 13(1), notification of which of the old charities is the relevant old charity for the purposes of the application.

(4) The information specified in this paragraph is, in relation to each old charity and the new charity—

- (a) the name and address of the charity and any reference number given by HMRC;
- (b) the charitable instruments or other governing documents of the charity;
- (c) the names and addresses of the managers of the new charity and of the old charity managers;
- (d) a full description of the charitable activities;
- (e) any other information which HMRC may reasonably require in order to reach its decision on the application.

(5) Subject to paragraph (6), the relevant date for the purposes of this regulation and regulation 18 is the earlier of—

- (a) 60 days before the new charity makes its first gift aid exemption claim; or
- (b) 90 days after the new charity began to carry on the activities of the old charity or the relevant old charity.

(6) Where an application relates to a merger which occurred before the date these Regulations come into force, the relevant date for the purposes of this regulation and regulation 18 is the earlier of—

- (a) 90 days before the new charity makes its first top-up claim; or
- (b) 5th April 2014.