
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Charity mergers: elections as to relevant old charity under section 13(4)(d)

- 18.**—(1) An election under section 13(4)(d) of the 2012 Act must be made by the new charity—
- (a) in writing to an officer of Revenue and Customs;
 - (b) before the relevant date.
- (2) For the relevant date, see regulation 17(5) and (6).
- (3) Once notified to an officer of Revenue and Customs, an election under section 13(4)(d) cannot be withdrawn or varied.