
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Making and giving effect to top-up claims

3.—(1) Subject to the modifications in paragraph (2), and to paragraph (3), Schedule 1A to TMA 1970(1) (claims etc not included in returns) applies in relation to—

- (a) making and amending top-up claims and giving effect to top-up claims and amendments;
- (b) enquiring into top-up claims and completing an enquiry by issue of a closure notice;
- (c) amending a top-up claim in a closure notice and appealing against any such amendment,

as it applies to a claim or election under the Tax Acts(2) made otherwise than in a return.

(2) The modifications are—

- (a) a reference to an amount of tax to be discharged or repaid is to be treated as a reference to an amount of top-up payment to be made;
- (b) a reference to the discharge or repayment of tax is to be treated as a reference to the making of a top-up payment;
- (c) a reference to a year of assessment or accounting period is to be treated as a reference to a tax year;
- (d) in paragraph 4(1), for “Subject to sub-paragraphs (1A), (3) to (5)” substitute “Subject to sub-paragraph (3)”.

(3) In applying Schedule 1A to TMA 1970 for the purposes of this regulation, omit—

- (a) paragraph 2(2);
- (b) in paragraph 2A—
 - (i) sub-paragraph (2A);
 - (ii) in sub-paragraph (3), “sub-paragraph (3A) and”;
 - (iii) sub-paragraph (3A);
 - (iv) in sub-paragraph (4), “Subject to sub-paragraph (5) below,”;
 - (v) sub-paragraphs (5) and (7);
- (c) in paragraph 4—
 - (i) sub-paragraphs (1A) and (2);
 - (ii) in sub-paragraph (3), “or (2)”;

(1) Schedule 1A was inserted by paragraph 35 of Schedule 19 to the Finance Act 1994 (c. 9). Relevant amendments to Schedule 1A have been made by Schedule 20 to the Finance Act 1995 (c. 4), sections 124(6) to (8) and 130(5) of, and paragraphs 8 to 10 of Schedule 19 to, the Finance Act 1996 (c. 8), paragraph 42 of Schedule 19 to the Finance Act 1998 (c. 36), paragraphs 10, 12 and 34 of Schedule 29 to the Finance Act 2001 (c. 9), paragraph 141 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c. 1), paragraph 264 of Schedule 1 to the Income Tax Act 2007 (c. 3), paragraph 77 of Schedule 36 and paragraph 3 of Schedule 37 to the Finance Act 2008 (c. 9), paragraphs 6 and 7 of Schedule 52 to the Finance Act 2009 (c. 10), S.I. 2009/56, S.I. 2009/404 and S.I. 2009/2035.

(2) “The Tax Acts” is defined in Schedule 1 to the Interpretation Act 1978 (c. 30) and means the Income Tax Acts and the Corporation Tax Acts, which terms are also defined in that Schedule. The tax provisions that apply to small charitable donations by virtue of these Regulations, besides those contained in TMA 1970, are all contained in the Tax Acts.

- (iii) sub-paragraphs (4) and (5);
 - (d) in paragraph 5—
 - (i) in sub-paragraph (1), “or, in the case of a partnership claim, any successor of that person”;
 - (ii) in sub-paragraph (3), paragraph (b) and the “or” immediately preceding it;
 - (e) paragraph 7(3) and (8);
 - (f) in paragraph 8—
 - (i) in sub-paragraph (1), the words from “whether—” to the end;
 - (ii) sub-paragraphs (2) and (3);
 - (g) in paragraph 9—
 - (i) in sub-paragraph (1), paragraph (b) and the “or” immediately preceding it;
 - (ii) sub-paragraphs (2) and (5).
- (4) No top-up claim may be made more than 2 years after the end of the tax year to which the claim relates.