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STATUTORY INSTRUMENTS

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**2013 No. 938**

**The Small Charitable Donations Regulations 2013**

**Overpayments: time limit for assessment**

**8.—**(1) Subject to paragraphs (2) and (3), an assessment of an overpayment may be made at any time not more than 4 years after the end of the tax year to which it relates.

(2) An assessment involving an overpayment brought about carelessly by a charity, or by a person acting on its behalf, may be made at any time not more than 6 years after the end of the tax year to which it relates.

(3) An assessment involving an overpayment brought about deliberately by a charity, or by a person acting on its behalf, may be made at any time not more than 20 years after the end of the tax year to which it relates.

(4) An assessment of an overpayment shall not be out of time if it is made before the relevant date.

(5) The relevant date for the purposes of paragraph (4) is the later of—

- (a) the last day of the tax year following that in which an officer of Revenue and Customs discovered the overpayment; or
- (b) where a top-up claim made by a charity is enquired into by an officer of Revenue and Customs, the day on which, by virtue of paragraph 7(1) of Schedule 1A to TMA 1970 as applied by regulation 3, the enquiry is completed.

(6) An objection to the making of an assessment of an overpayment on the ground that it is out of time shall only be made on an appeal against the assessment.