
STATUTORY INSTRUMENTS

2013 No. 938

The Small Charitable Donations Regulations 2013

Overpayments: altering an assessment and payment of amount assessed

9.—(1) After the notice of an assessment of an overpayment has been served on a charity, the assessment shall not be altered except in accordance with the provisions of TMA 1970 applied to it by regulation 11(1).

(2) Subject to section 55 of TMA 1970 as applied by regulation 11(2), an amount assessed as an overpayment must be paid to HMRC within 30 days of the date of service on the charity of the notice of assessment.