Status:	This is th	he original	version	(as it was	originally mad	de). This
item of	legislatio	on is curre	ntly only	available	in its original	format.

## 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.