STATUTORY INSTRUMENTS

2015 No. 2027

CHARITIES

The Small Charitable Donations Act (Amendment) Order 2015

Made - - - - 14th December 2015

Coming into force - - 6th April 2016

The Treasury make the following Order in exercise of the powers conferred by section 14(1) of the Small Charitable Donations Act 2012(**1**).

A draft of this instrument was laid before, and approved by a resolution of, the House of Commons in accordance with section 17(2) of that Act.

Citation and commencement

1. This Order may be cited as the Small Charitable Donations Act (Amendment) Order 2015 and comes into force on 6thApril 2016.

Amendment of the Small Charitable Donations Act 2012

2. The Small Charitable Donations Act 2012 is amended as follows.

Top-up payments in respect of small donations made to eligible charities

3. In section 1(6) (maximum donations limit: the specified amount), for "£5,000" substitute "£8,000".

Connected charities

4. In section 4(3)(a) (connected charities: the specified amount), for "£5,000" substitute "£8,000".

Charities running charitable activities in community buildings

5. Section 6 is amended as follows—

(a) in subsection (3)(b) (the community building amount), for "£5,000" substitute "£8,000";

(b) in subsection (4)(b) (the remaining amount), for "£5,000" substitute "£8,000".

(**1**) 2012 c. 23.