

# What is Gift Aid?

Gift Aid is a scheme that is available for charities and Community Amateur Sports Clubs (CASCs). It means that you can claim extra money from HMRC. The charity or CASC can claim an extra 25p for every £1 you donate. That's as long as you've been paid the basic rate and tax and make the donation from your funds.

# What you need to do to claim Gift Aid:

- You must be recognised as a <u>charity</u> or <u>CASC</u>
- There are rules on what donations you can claim gift aid on.
- You can claim Gift Aid online

# Before you start

Your charity or CASC will to comply with the following:

- Be recognised as a charity for tax purposes
- Add Charities Online to your HM Revenue and Customs (HMRC) online account.

### What can I claim it on?

You can claim Gift Aid on donations from individuals. But the donor must have:

- paid the same amount or more in Income Tax or Capital Gains Tax in that tax year
- make a Gift Aid declaration that gives you permission to claim.

#### You are unable to claim it on any of the following:

- limited companies
- made through Payroll giving
- that are payment for goods or services
- that started as loans but no longer need to be repaid
- where the donor gets a 'benefit' over a certain limit
- of shares
- from charity cards or of vouchers, for example <u>Charities Aid Foundation (CAF)</u> vouchers.

# Other related information

Claiming Gift Aid as a Charity or CASC click <a href="here.">here.</a>
Register with Charities Online click <a href="here.">here.</a>
Charitable Giving and Gift Aid Research Report 2016 click <a href="here.">here.</a>

# Need help?

You can contact at us and arrange a call at: sedg@tsdg.co.uk