

## Charity Gift Aid declaration – for past, present & future donations

### Boost your donation by 25p of Gift Aid for every £1 you donate

Gift Aid is reclaimed by the charity from the tax you pay for the current tax year. Your address is needed to identify you as a current UK taxpayer.

#### Your Gift Aid declaration

Please treat as Gift Aid donations all qualifying gifts of money as indicated:

Please tick all the boxes you wish to apply

- The donation of £ ..... made on ..... (date)
- All gifts made in the past 4 years
- All future gifts
  
- I am not a UK taxpayer

I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains Tax than the amount of Gift Aid claimed on all my donations in that tax year it is my responsibility to pay any difference.

Signature ..... Date .....

#### Your details

Title ..... First name or initial (s) .....

Surname .....

Home address .....

..... Postcode .....

#### Please notify ACT if you:

- Change your name or home address
- Want to cancel this declaration
- No longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

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# Gift Aid – Your questions answered

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## What is Gift Aid?

Gift Aid is a Government scheme that allows you to increase the value of your gift by a total of 25% without costing you any extra, meaning a gift from you of £10 will be worth £12.50 to ACT. To qualify for Gift Aid, you need to pay sufficient income and/or capital gains tax in the tax year of the donation to cover the Gift Aid that all charities that you donate to in that year will reclaim. The current amount is 25p on top of every £1 you give.

## How do I know if my donations are eligible for Gift Aid?

You are eligible for Gift Aid if you are a UK tax payer, i.e. if you can say yes to **any** of the options below:

- You pay UK income tax on paid employment
- You pay tax on a UK private pension scheme
- You pay tax on UK savings
- You have recently paid UK capital gains tax on the sale of a property or shares – or expect to pay it in the near future
- You pay UK tax on Self Assessment

**And** you pay enough tax in the tax year of your donation to cover the additional 25% that will be reclaimed by all of the charities that you have donated to in that tax year. For example, if you make total donations of £100 in a tax year, you must have paid £25 in tax to be eligible for Gift Aid on all of the donations.

## Can I still make donations if I haven't paid sufficient tax to cover the Gift Aid?

Yes. But ACT would not be able to reclaim Gift Aid on those donations.

## What types of donations are eligible for Gift Aid?

To be eligible, the donation must be from your own money. But provided you pay UK tax, one-off and regular giving donations are both eligible for Gift Aid. Regarding CAF donations, please see the below.

## What if I donate via CAF?

CAF donations are not eligible for Gift Aid but any other gifts you may have made or make in future will be. We will not claim anything on your CAF donations, but by completing the declaration form it will ensure that any other eligible gifts you make are covered.

## What if I am a pensioner?

You might still pay tax on a private pension scheme or a savings account, or pay capital gains tax if you sell property or shares. The amount of tax you have paid needs to be more than the amount that all charities you have donated to will be reclaiming each year.

## What if I am a higher rate tax payer?

ACT can only reclaim tax on your gift at the basic rate. If you are a higher rate tax payer, you can claim the difference between the higher rate of 40% and the basic rate of 20% in your Self Assessment tax return. Additionally, on your Self Assessment form you can nominate ACT to receive all or part of any tax repayment due to you.

## What if I change my mind or I am no longer paying tax?

Simply contact ACT on 01223 217757, so we can update our records.

## Once I make the declaration, will I have to keep making them in future?

No. One declaration can cover all the gifts you have made to ACT in the last four years, as well as any gifts you make in the future.

## Do I have to give a minimum donation to ACT to declare Gift Aid?

No. Gift Aid can be applied to all donations, large and small, provided your tax contributions for the year are at least equal to the amount reclaimed by all charities you have donated to. (25p on every £1 you give).

## Will I have to tell my local tax office?

No. Just fill in your personal details, sign, tick and date the form and we will do the rest.

## Where can I find more information?

You can find out more about Gift Aid by visiting the HM Revenue and Customs website [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or by calling the HMRC helpline on 0845 302 0203 (open from 8.00 am to 5.00 pm, Monday to Friday).

If you require any further information, please call the ACT office on 01223 217757 or email [hello@act4addenbrookes.org.uk](mailto:hello@act4addenbrookes.org.uk)