

## **UK Gift Aid Scheme**

The Government Gift Aid scheme is available to charities to claim extra money from HMRC on what you donate. It will not cost you any extra.

The rules governing the scheme are:

- You must be a UK taxpayer to benefit from Gift Aid.
- The charity can only claim against what you have paid in tax.
- You need to make a Gift Aid declaration for the charity to be able to claim.
- A charity claiming against your personal tax payment can keep the claimed amount.
- If the charity gets back more tax than you've paid, HMRC may ask you to pay more tax to cover the difference.
- You must tell the charities you support if you stop paying enough tax.

A quick way of calculating how much tax a charity will claim — Divide \$100\$ donation by four: \$25\$ claim.

The scheme advises you to:

- Estimate the annual income tax you will be paying HMRC.
- Check all your commitments to other charities.
- Ask the charity what their dedicated registered charity number is.

## **Avail Policy**

- You must be a UK taxpayer. We claim 25% of your donation from HMRC.
- We require you to fill out a Gift Aid form and we will check that the information is correct.
- We do not accept any liability if your claim exceeds the amount you paid in tax; you will be required to pay it back to the government, not to Avail.
- The donor, if married or in a permanent relationship, can only claim if they are the registered taxpayer.
- Our policy with all gift-aided donations is to pass on the claim we receive to the recipient of your donation once a year. (You can request that we keep it).

If your commitments are close to the estimated annual income tax, please do not commit to any further donations using Gift Aid.

