

# GIFT AID MANDATE

## Giving through Gift Aid to a Charity:

Gift Aid is an easy way to help charities get extra money on your cash donations. Your Gift Aid donation is treated as if basic rate income tax has already been deducted by the donor. Charities can then reclaim that tax from HM Revenue & Customs (HMRC). To make a Gift Aid donation, you must pay at least as much Income Tax (and/or Capital Gains Tax) as the amount of tax reclaimed by the charity. This is currently 25 pence for every pound you donate. The basic rate tax is 20 percent, so this means that if you give £21 (your membership subscription) using Gift Aid, it's worth £26.25 to the Fife Bird Club.

### **Gift Aid Declaration**

*Please treat as Gift Aid donations all qualifying gifts of money made to the Fife Bird Club on this date and thereafter.*

*I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCs) that I donate to will reclaim on my gifts for that tax year. I understand that other taxes such as VAT and Council Tax do not qualify.*

*I understand the Fife Bird Club will reclaim 25p of tax on every £1 that I give.*

***Please use CAPITALS***

**Title (Mr, Mrs etc):**

.....

**Forename(s) or initial(s):**

.....

**Surname:**

.....

**Home address**

.....

..... **Post Code:** .....

**Signature:**

.....

**Date:**

.....

***Please notify the Fife Bird Club if you:***

- Want to cancel this declaration
- Change your name or home address
- 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.