

The New Gift Aid Declaration

The HM Revenue & Customs has made changes to Gift Aid declarations, which come into effect on 6 April 2016.

To comply with the changes the Relief Chest Scheme has revised the Gift Aid declaration on all Donation Forms in accordance with HMRC guidelines.

What has changed?

- The new Declaration is shorter and has removed references to VAT and Council Tax
- It includes new wording that makes clear the responsibility of donors to have paid sufficient tax to cover their Gift Aid donations for the tax year, and their responsibility to pay any difference.

No change to existing declarations

The new declaration applies to all **new** donations, i.e. if a donor is making a donation to a Relief Chest for the first time the declaration **must** be on a new form. If a donor has a valid enduring Gift Aid declaration with the Freemasons' Grand Charity already in place, it will not have to be updated.

The Relief Chest Scheme will continue to collect Gift Aid declarations in the usual way following HMRC guidelines.

For more information on the Gift Aid declarations please visit:

<https://www.gov.uk/donating-to-charity/gift-aid>

*source HMRC