



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 12

PAYROLL GIVING

714 Meaning of “donations”

- (1) For the purposes of this Part “donations” means sums which—
- (a) are withheld by the payer under a scheme which is an approved scheme at the time of the withholding,
 - (b) constitute gifts by the individual to one or more specified charities under the scheme, and
 - (c) satisfy the conditions (if any) set out in the scheme.
- (2) In this section—
- “approved scheme” means a scheme which is approved (or is of a kind approved) by the Inland Revenue and under which—
- (a) the payer is required to pay sums withheld to a body which is an approved agent at the time of the withholding, and
 - (b) the approved agent is required—
 - (i) to pay sums withheld to the specified charity or charities, or
 - (ii) in a case where the agent is itself a specified charity, to retain any sum due to itself;
- “charity” means any body of persons or trust established for charitable purposes only and includes each of the bodies mentioned in section 507 of ICTA;
- “specified charity” means a charity specified by the individual.
- (3) For the purposes of this section a body is an “approved agent” if it is approved by the Inland Revenue for the purpose of paying donations to one or more charities.