

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 8: Other reliefs

Overview

Chapter 2: Gift aid

Overview

Section 416: Meaning of “qualifying donation”

- 1174. This section sets out the meaning of “qualifying donation”. It is based on section 25(1) and (2) of FA 1990.
- 1175. Condition C excludes the possibility of a double claim for relief under these provisions and also under the payroll deduction scheme.
- 1176. Condition D enacts the principle that, to be a qualifying donation, the payment must not also be deductible in arriving at the individual donor’s income from any source. See *Change 76* in Annex 1.
- 1177. Condition E denies relief if the donor, or any person associated with the donor, disposes of any property to the charity for any consideration. This prevents any overlap between this relief and the relief for gifts of assets in Chapter 3 of this Part.