



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 2

GIFT AID

Supplementary

427 Meaning of “charged amount”

- (1) For the purposes of this Chapter, an individual’s charged amount is the amount calculated as follows.
- (2) Calculate the amount of the individual’s modified net income for year X (see section 1025).
- (3) Calculate the amount on which the individual is chargeable to capital gains tax for year X.
- (4) Add together the amounts calculated under subsections (2) and (3).

The result is the individual’s charged amount for year X.

428 Meaning of “gift aid declaration”

- (1) In this Chapter “gift aid declaration” means a declaration which—
 - (a) is given in the manner specified by regulations made by the Commissioners for Her Majesty’s Revenue and Customs, and
 - (b) contains any information and any statements required by the regulations.
- (2) The regulations may provide for declarations—

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- (a) to have effect,
 - (b) to cease to have effect, or
 - (c) to be treated as never having had effect,
- in any circumstances and for any purposes specified by the regulations.

- (3) The regulations may—
- (a) require charities to keep records with respect to declarations received from individuals, and
 - (b) make different provision for declarations made in a different manner.

429 Giving through self-assessment return

- (1) This section applies if—
- (a) as a result of a personal return for a tax year being made by an individual, a tax repayment for one or more tax years falls to be made to the individual, and
 - (b) conditions A and B are met.
- (2) Condition A is that the personal return contains a single direction, in the form specified in the return, requiring—
- (a) the whole of the tax repayment, or so much of it as does not exceed a specified amount, to be paid on the individual's behalf as a gift to a single listed charity which is specified in the return, and
 - (b) the gift to be treated as a qualifying donation for the purposes of this Chapter.
- (3) Condition B is that the gift meets Conditions A to G mentioned in section 416.
- (4) The gift is to be treated for the purposes of this Chapter as a qualifying donation made by the individual at the time the payment is received by the charity.
- (5) In this section—

“listed charity” means a charity which, at the time the personal return is made, is included (at the request of the charity) in a list maintained for the purposes of this section by the Commissioners for Her Majesty's Revenue and Customs,

“personal return” means a return under section 8 of TMA 1970,

“tax repayment” means a repayment (after any set-off that falls to be made against the individual's liabilities) of either or both of—

- (a) income tax or amounts paid on account of income tax, and
- (b) capital gains tax,

and, for the purposes of subsection (2)(a), includes any repayment supplement (within the meaning of section 824 of ICTA or section 283 of TCGA 1992).

430 “Charity” to include exempt bodies

- (1) In this Chapter “charity” includes—
- (a) the Trustees of the National Heritage Memorial Fund,
 - (b) the Historic Buildings and Monuments Commission for England,
 - (c) the National Endowment for Science, Technology and the Arts, and
 - (d) a club that is registered as a community amateur sports club for the purposes of Schedule 18 to FA 2002.

Status: *This is the original version (as it was originally enacted).*

- (2) For the purposes of the application of section 414(1) in relation to clubs that are charities as a result of subsection (1)(d) of this section, membership fees are not gifts.