
Changes to legislation: Finance Act 2008, Paragraph 4 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 19

REDUCTION OF BASIC RATE OF INCOME TAX: TRANSITIONAL RELIEF FOR GIFT AID CHARITIES

Errors in connection with payment of gift aid supplement

- 4 (1) This paragraph applies if an officer of Revenue and Customs discovers that payment or set-off of an amount of gift aid supplement—
- (a) ought not to have been made, or
 - (b) is or has become excessive.
- (2) The relevant amount of gift aid supplement may be recovered as if it were an amount of income tax wrongly repaid to the charity (and, in particular, section 30 of TMA 1970 and paragraph 52 of Schedule 18 to FA 1998 apply accordingly).
- (3) An amount to be recovered in accordance with sub-paragraph (2) is liable to interest as if it were an amount of income tax wrongly repaid to the charity.
- (4) In this paragraph “relevant amount of gift aid supplement” means the payment or set-off of the amount of gift aid supplement, to the extent that it—
- (a) ought not to have been made, or
 - (b) is or has become excessive.
- (5) For the purposes of this paragraph income tax is “wrongly repaid” to a charity if it is an amount repaid to the charity which ought not to have been repaid.
- (6) For the purposes of this paragraph it does not matter if a charity is within the charge to income tax or the charge to corporation tax.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)