



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

20 Intermediaries and Gift Aid

- (1) Chapter 2 of Part 8 of ITA 2007 (gift aid) is amended as follows.
- (2) In section 416 (meaning of “qualifying donation” for the purpose of gift aid relief)—
 - (a) in subsection (1)(b)—
 - (i) after “the individual” insert “, or an intermediary representing the individual,” and
 - (ii) after “the charity” insert “, or an intermediary representing the charity,” and
 - (b) after subsection (1) insert—

“(1A) For the purpose of subsection (1)(b) an intermediary is—

 - (a) a person authorised by the individual to give a gift aid declaration on behalf of that individual to the charity,
 - (b) a person authorised by a charity to receive a gift aid declaration on behalf of that charity, or
 - (c) a person authorised to perform both of the roles described in paragraphs (a) and (b).”
- (3) For section 428(3) (regulations in relation to gift aid declarations) substitute—

“(3) The regulations may also require—

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- (a) charities, or intermediaries within the meaning of section 416(1A), to keep records with respect to declarations received from individuals or from those intermediaries,
 - (b) charities or intermediaries to produce, for inspection by an officer of Revenue and Customs, any records required to be kept by those charities or intermediaries by regulations made under paragraph (a), and
 - (c) intermediaries to provide statements of account, and other specified information relating to declarations made, in such form and at such times as may be specified, to individuals who have authorised those intermediaries to give those declarations to charities on their behalf.
- (4) The regulations may also make different provision for different cases or circumstances, including—
- (a) different provision for declarations made in a different manner or by different descriptions of persons, and
 - (b) different provision depending on whether or not an intermediary, within the meaning of section 416(1A), is involved in the giving or receiving of the declaration.”
- (4) The amendments made by this section have effect in relation to gifts made on or after a day appointed in regulations made by the Treasury.
- (5) Section 1014(4) of ITA 2007 (regulations etc subject to annulment) does not apply to regulations under subsection (4).

Commencement Information

- I1** S. 20(2) has effect as specified by [The Finance Act 2015, Section 20\(2\) and \(3\) and the Finance Act 2016, Section 173\(1\) \(Appointed Days\) Regulations 2016 \(S.I. 2016/1010\)](#), **reg. 4**
- I2** S. 20(3) has effect as specified by [The Finance Act 2015, Section 20\(2\) and \(3\) and the Finance Act 2016, Section 173\(1\) \(Appointed Days\) Regulations 2016 \(S.I. 2016/1010\)](#), **reg. 2**

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

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

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)