

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

# **INCOME TAX ACT 2007**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 8: Other reliefs**

##### **Overview**

#### *Chapter 2: Gift aid*

##### **Overview**

#### *Section 429: Giving through self-assessment return*

1218. This section makes provision for individuals to require all or part of any tax repayment arising as a result of a self-assessment return to be paid to a listed charity. It is based on section 83 of FA 2004.
1219. For the effect of this provision where the gift is received by a charitable trust, see section 538(3) and the commentary on that section.