



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 2

GIFT AID

The relief

414 Relief for gifts to charity

- (1) An individual who makes a gift to a charity which is a qualifying donation is entitled to the relief set out in subsection (2).
- (2) The Income Tax Acts have effect in their application to the individual for the tax year in which the gift is made as if—
 - (a) the gift had been made after deduction of [^{F1}income tax at the basic rate, and]
 - (b) the basic rate limit [^{F2}and the higher rate limit] (see [^{F3}section 10]) [^{F4}and additionally, in the case of a Scottish taxpayer, [^{F5}the upper limit for the Scottish basic rate and the limits for any Scottish rates above the Scottish basic rate,]] were increased by an amount equal to the grossed up amount of the gift.
- (3) See subsection (7) of section 535 of ITTOIA 2005 (gains from contracts for life insurance etc: top slicing relief) for provision about how relief under this Chapter is to be ignored for the purpose of calculating relief under that section.

Textual Amendments

- F1** Words in s. 414(2)(a) substituted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), **6(4)(a)**

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F2** Words in s. 414(2)(b) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 6**
- F3** Words in s. 414(2)(b) substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 20**
- F4** Words in s. 414(2)(b) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Scotland Act 2016 \(Income Tax Consequential Amendments\) Regulations 2017 \(S.I. 2017/468\)](#), regs. 1(1), **10(2)**
- F5** Words in s. 414(2)(b) substituted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), **6(4)(b)**

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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):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)