

SCHEDULES

SCHEDULE 15

RELIEF IN RESPECT OF GIFT AID AND OTHER INCOME

Community amateur sports clubs: gift aid and other income

7 After section 665 insert—

“Claims

665A Claims in relation to interest and gift aid income

- (1) This section applies to—
 - (a) claims for repayment of income tax treated as having been paid by virtue of section 661D (tax treatment of gifts qualifying for gift aid relief),
 - (b) claims for amounts to be exempt from tax by virtue of section 664 (exemption for interest and gift aid income), and
 - (c) claims for repayment of income tax deducted at source from interest income (within the meaning of that section) which is exempt from tax by virtue of that section.
- (2) A claim to which this section applies may be made—
 - (a) to an officer of Revenue and Customs, or
 - (b) by being included in the claimant’s company tax return.
- (3) In this section—
 - “free-standing claim” means a claim made as mentioned in subsection (2)(a), and
 - “tax return claim” means a claim made as mentioned in subsection (2)(b).
- (4) The Commissioners for Her Majesty’s Revenue and Customs may by regulations make provision—
 - (a) limiting the number of free-standing claims that may be made by a person in a tax year, or
 - (b) requiring a claim for an amount below an amount specified in the regulations to be made as a tax return claim.
- (5) The regulations may make different provision for different cases or purposes.”