



GIFT AID FORM

Government regulations require all payers of donations to have signed a Gift Aid Declaration if the School and the Payer wish to claim the tax relief. It is important to ensure that all payers (who pay income and/or capital gains tax) have completed a Gift Aid Declaration.

Donations include: Sinai School Educational Supplement, Security, Jewish Studies, and Birthday Books. This list is not exhaustive but given as a guide for all payers who may wish to reclaim tax through their Self-Assessment Tax Return or adjustment of their tax code.

Children's names:

- 1.
- 2.
- 3.
- 4.

GIFT AID DECLARATION – for past, present & future donations

Sinai Jewish Primary School
HM Revenue & Customs Reference No: XR51399

Please tick one of the below: *Please treat as Gift Aid donations, all qualifying gifts of money made*

Today In the past 6 years In the future

I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6th April to 5th April) that is at least equal to the amount of tax that all the charities that I donate to will reclaim on my gifts for that tax year. I understand that other taxes such as VAT & Council Tax do not qualify. I understand the charity will reclaim 25p of tax on every £1 that I give.





Donor's Details

Title:

First name:

Surname:

Full home address:

Date:

Signature:

Please notify the charity if you:

Want to cancel this declaration

Change your name or home address

No longer pay sufficient tax on your income and/or capital gains

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue & Customs to adjust your tax code.



How Gift Aid works

The Gift Aid scheme is for gifts of money by individuals who pay UK tax. Gift Aid donations are regarded as having basic rate tax deducted by the donor. Charities take your donation – which is money you've already paid tax on – and reclaim the basic rate tax from HM Revenue & Customs (HMRC) on its 'gross' equivalent – the amount before basic rate tax was deducted.

Basic rate tax is 20 per cent, so this means that if you give £10 using Gift Aid, it's worth £12.50 to the charity. For donations between 6 April 2008 and 5 April 2011 the charity will also get a separate government supplement of three pence on every pound you give.

Making Sure You've Paid Enough Tax to use Gift Aid

You can use Gift Aid if the amount of Income Tax and/or Capital Gains Tax you've paid for the tax year in which you can make your donation is at least equal to the amount to the amount of basic rate tax the charity and any other charities you donate to will reclaim on your gift. A tax year runs from 6 April one year to 5 April the next. If you make a number of Gift Aid donations, you will need to consider the tax you've paid on each donation on an accumulative basis. If you don't pay enough tax you will need to pay any shortfall in tax to HMRC.

You don't necessarily have to be working to be paying tax. Apart from tax on income from a job or self-employment, the tax you've paid could include:

- Tax deducted at source from savings interest
- Tax on State Pension and/or other pensions
- Tax on investment or rental income (including tax credits on UK dividends)
- Capital Gains Tax on gains

Other taxes such as VAT and Council tax do not qualify, nor does any non-UK tax.



How to check if you've paid enough tax

To work out if you've paid enough tax to cover your donations, divide the donation value by four. For example, if you give £100 in a particular tax year you will need to have paid £25 tax over that period. ($£100/4 = £25$). (Note that this calculation is based on the basic rate tax of 20 per cent. If you don't think you've paid enough tax this year, you may be able to carry back your donation to the previous tax year.

Payments that Don't Qualify for Gift Aid

These include:

- Donations of money from a company
- Payments received in return for goods or services – these are not gifts – for example payment for admission to a concert, payment for a raffle ticket, an entrance fee for an adventure challenge event, etc
- A 'minimum donation' where there is no choice about payment – this is simply a fee for goods or services; it is not a gift
- Gifts made using 'charity vouchers' or 'charity cheques' provided by another charity.