STATUTORY INSTRUMENTS

# 2000 No. 2074

# INCOME TAX

## The Donations to Charity by Individuals (Appropriate Declarations) Regulations 2000

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| *Made - - - -* | *28th July 2000* |
| *Laid before the House of Commons* | *31st July 2000* |
| *Coming into force* | *21st August 2000* |

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 25(3) and (3A) of the Finance Act 1990**(a)**, sections 132(1)(a), (2)(a), (8), (9) and (10) and 133(1) and (2) of the Finance Act 1999**(b)** and section 39(10) of the Finance Act 2000, hereby make the following Regulations:

### Citation, commencement and effect

**1.**—(1) These Regulations may be cited as the Donations to Charity by Individuals (Appropriate Declarations) Regulations 2000 and shall come into force on 21st August 2000.

(2) These Regulations shall have effect in relation to—

(a) gifts made on or after 6th April 2000 which are not covenanted payments; and

(b) covenanted payments falling to be made on or after that date.

### Interpretation

**2.** In these Regulations—

"appropriate declaration" has the same meaning as in section 25(1)(c) of the Finance Act 1990;

"the Board" means the Commissioners of Inland Revenue;

"donor" has the same meaning as in section 25(1) of the Finance Act 1990;

"electronic communications" includes any communications by means of a telecommunication system (within the meaning of the Telecommunications Act 1984**(c)**).

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**(a)** 1990 c.29; section 25 was amended by section 71(5) of, and Part V of Schedule 19 to, the Finance Act 1991 (c.31), paragraph 26 of Schedule 17 to the Finance Act 1995 (c.4), and section 39 of the Finance Act 2000 (c.17).
**(b)** 1999 c.16.
**(c)** 1984 c.12.

**Manner in which an appropriate declaration may be given**

**3.** An appropriate declaration may be given by a donor to a charity—

(a) in writing;

(b) orally; or

(c) by means of electronic communications.

**Statements to be contained in declarations**

**4.**—(1) An appropriate declaration must contain the following statements which are prescribed by this regulation for the purposes of section 25(3)(b) of the Finance Act 1990—

(a) the name and address of the donor;

(b) the name of the charity;

(c) a description of the gift or gifts to which the declaration relates;

(d) a statement that the gift or gifts to which the declaration relates are to be treated as qualifying donations for the purposes of section 25 of the Finance Act 1990; and

(e) where the declaration is given in writing to the charity, a statement explaining the effect of section 25(8) of the Finance Act 1990.

(2) Where a donor who has given an appropriate declaration to a charity notifies the charity of any change to the statements prescribed by paragraph (1)(a), the charity must keep a record of those changes with the appropriate declaration.

**Declarations given orally**

**5.**—(1) Where a donor gives an appropriate declaration orally to a charity, the charity must make a record in writing of—

(a) the statements prescribed by regulation 4(1)(a) to (d); and

(b) a statement explaining the effect of section 25(8) of the Finance Act 1990;

and the charity must send that record (referred to in this regulation and in regulation 6 as "the written record") to the donor.

(2) The written record must state the date on which the charity sends it to the donor.

(3) A donor who gives an appropriate declaration orally to a charity is entitled to cancel that declaration by giving notice in writing to the charity not later than 30 days following the day on which the charity sends him the written record, and every written record must contain a statement that the donor is entitled to do so.

**Prescribed circumstances in which appropriate declarations given orally are deemed never to have had effect**

**6.**—(1) For the purposes prescribed by paragraph (2), an appropriate declaration shall be treated as never having had effect in the circumstances prescribed by paragraph (3) or (4).

(2) The purposes prescribed by this paragraph are any purposes of the Taxes Acts.

(3) The circumstances prescribed by this paragraph are where an appropriate declaration has been given orally by a donor in respect of which the charity has not sent the written record to the donor.

(4) The circumstances prescribed by this paragraph are where an appropriate declaration has been given orally by a donor which the donor cancels by giving notice to the charity in accordance with regulation 5(3).

**Prescribed circumstances in which appropriate declarations cease to have effect**

**7.**—(1) For the purposes prescribed by paragraph (2), an appropriate declaration shall cease to have effect in, and in accordance with, the circumstances prescribed by paragraph (3).

(2) The purposes prescribed by this paragraph are any purposes of the Taxes Acts.

(3) The circumstances prescribed by this paragraph are where a charity receives notification from a donor of the cancellation of an appropriate declaration with effect from either the receipt of that notification by the charity or such later date as is specified in that notification.

*Tim Flesher*
*Ann Chant*
28th July 2000 Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations relate to the conditions for tax relief on donations by individuals to charity given under section 25 of the Finance Act 1990 (c.29) ("section 25"). This relief is commonly known as the Gift Aid scheme and, in consequence of sections 39 to 41 of the Finance Act 2000 (c.17), now extends to covenanted payments to charity falling to be made on or after 6th April 2000. The Regulations set out the requirements relating to the declaration which is required to be given under subsection (1)(c) of section 25 ("the appropriate declaration").

Regulation 1 provides for citation, commencement and effect. The Regulations have effect in relation to gifts made on or after 6th April 2000 which are not covenanted payments, and covenanted payments falling to be made on or after that date, in accordance with section 39(10) of the Finance Act 2000.

Regulation 2 provides for interpretation.

Regulation 3 provides for the manner in which an appropriate declaration may be given to a charity.

Regulation 4 prescribes various statements for the purposes of subsection (3) of section 25 which must be included in an appropriate declaration.

Regulation 5 provides for the procedure to be followed where an appropriate declaration is given orally to a charity. In particular, a charity must make, and provide the donor with, a written record of an appropriate declaration which is given orally and a donor then has a period of time within which he may cancel such a declaration.

Regulation 6 prescribes circumstances in which appropriate declarations given orally are deemed never to have had effect for any purposes of the Taxes Acts.

Regulation 7 prescribes circumstances in which appropriate declarations cease to have effect for any purposes of the Taxes Acts.

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