

How do I claim Gift Aid and how often can I claim?

To make a claim for Gift Aid, you should use form R68 and enter the details of each Gift Aid donation on to the R68 schedules.

- You may claim as often as you think necessary.
- A charity receiving regular monthly donations may wish to claim each month.
- Other charities may think that a quarterly claim or an annual claim is enough.
- If you want to claim more than once a year, it helps us if each claim is for at least £100.

Toolkit tip: The R68 claim form is included in your toolkit, and pop-up help boxes will guide you as you complete the form.

Who signs the claim form?

When you register for Gift Aid, you submit an authorisation form – the person named on this form is the one who should sign the claim. You can nominate additional authorised signatories or replace existing signatories by sending us new authorisation forms. We will need to check that the person who signs the claim is an authorised person.

How are repayments made to my charity?

We can make your repayment by cheque or by direct payment into the charity's bank account. There is a section on the R68 form for you to let us know which option you prefer.

A direct payment into the charity's bank account is the quickest and safest method of repayment. If you choose this option, you will need to enter the details of the bank account that you want us to send the repayment to. The

account details will be held on our records, but you will still need to enter them on each claim.

Your repayment may be delayed if the bank account details on the claim form do not match the details on our records, as we will need to check that the new details are correct.

How do I complete a Gift Aid schedule?

When you submit a claim form, you must include a list or schedule of the donations that the claim relates to.

There are two types of R68 schedule in your toolkit:

- a schedule for donations received on or before 5 April 2008; and
- a schedule for donations received on or after 6 April 2008.

Toolkit tip: If you enter the details of your donations on to the schedules on screen before printing them off, the schedules will automatically add up the donations for you and transfer the total to the correct box on the claim form.

How much time can be covered by a single claim?

The period of your claim starts on the date of the first donation included in the claim, and ends on the date of the last donation in the claim. One claim form can cover several years, but remember the following:

- If your charity is a company or you are claiming for a CASC, you need to complete a separate schedule of donors for each accounting period.
- If your charity is a trust, you need to complete a separate schedule of donors for each tax year. This helps us to calculate any interest.

Help sheet 6 shows you how to decide whether your charity is a trust or a company.

There is guidance on how to use the Toolkit R68 form in the same section as the form itself.

Transitional relief

For donations received after 6 April 2008, the claim form will calculate your tax repayment based on a 20% basic rate of Income Tax – meaning that you are entitled to 25 pence in repaid tax per £1 donation. In addition to your tax repayment, we will automatically pay you an amount of transitional relief if you claim within the time limit (see Help sheet 11) – you do not have to claim this.

