

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

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

- 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, each claim should be for at least £100.

**Toolkit tip:** The R68(i) claim form is included in this toolkit, and the guidance will help you to complete the form.

## Who signs the claim form?

When you register for Gift Aid, you authorise who should sign the claim. You can nominate additional authorised signatories or replace existing signatories by sending form ChV1 to HM Revenue & Customs (HMRC), who will need to check that the person who signs the claim is an authorised person.

## How are repayments made to my charity?

We make your repayment by direct payment into the charity's bank account.

A direct payment into the charity's bank account is the quickest and safest method of repayment. If you change bank account you need to tell HMRC on form ChV1 thirty days before you send in a claim on form R68(i).

## 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. The guidance on form R68(i) explains more.

**Toolkit tip:** When 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 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 HMRC 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 R68(i) form in the same section as the form itself.

## Transitional relief

For donations received between 6 April 2008 and 5 April 2011 the claim form will calculate your tax repayment based on a 20 per cent 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, HMRC 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.

