

Office use only:

# Gift Aid Declaration Form

Key criteria for Gift Aid - please note we can only accept your home address

**1** **Title\***  **Name\***  **Surname\***  \*Mandatory fields

**Home Address\***

**County**  **Town**  **Postcode\***

**Email**

**Phone**  **Date of Declaration\***

**2 Yes, I am a UK taxpayer!**  
If you are a UK taxpayer, you can boost your donation by 25p for every £1 you donate. Please tick one of the boxes below

I am a UK taxpayer. Please treat all donations I make or have made to The Big Issue Foundation for the **past 4 years** as Gift Aid donations until further notice. *giftaid it*  
I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains tax than the amount of Gift Aid claimed on all my donations in that tax year, it is my responsibility to pay any difference.  
**Please let us know if you want to cancel this declaration, change your home address or no longer pay sufficient tax.**

I am a UK taxpayer. Please treat all donations I make or have made to The Big Issue Foundation from the **date below** as Gift Aid donations until further notice. *giftaid it*  
I am a UK taxpayer and understand that if I pay less Income Tax and/or Capital Gains tax than the amount of Gift Aid claimed on all my donations in that tax year, it is my responsibility to pay any difference.  
**Please let us know if you want to cancel this declaration, change your home address or no longer pay sufficient tax.**

**Date you become Tax Payer:**        /        /        (DD/MM/YYYY)

**3** If you feel after reading the information that your donation(s) does not qualify, please tick the relevant box Below and return this form to us to ensure we do not ask you again in future.

**I cannot complete this Gift Aid form because**

I am **not** a UK tax payer (Year/date you stopped paying tax [ DD / YYYY ])

I do not pay enough tax each year to cover the tax on the gift

Other (please state)

**4 Join us!** Help us in the fight against poverty, exclusion and homelessness. Hear about our latest news, campaigns and how you can support our work. Tick the boxes to let us know how you want to hear from us.

**Post** Yes [ ] No [ ]    **Phone\*** Yes [ ] No [ ]    **SMS\*** Yes [ ] No [ ]    **Email\*** Yes [ ] No [ ]

*\*If yes to email/phone, please provide this information in the top section above.*

We value your support and promise to respect your privacy – you can change your mind at any time, see notes overleaf. Check out our privacy policy: [www.bigissue.com/privacy-policy](http://www.bigissue.com/privacy-policy)

**5** Please ensure you have **completed** the relevant boxes and send this back in the freepost envelope or alternatively you can mail this to: **FREEPOST RTTS-JGTR-LRYR, The Big Issue Foundation, 113-115 Fonthill Road, Finsbury Park, London, N4 3HH**

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## Gift Aid Explained

**Make your gift to The Big Issue Foundation worth even more – at no extra cost to you!**

**When you make a Gift Aid declaration, we receive an extra 25p for every £1 you donate, now and in the future.** For example, if you donate £100.00 we can claim an extra £25.00, making your gift worth £125.00 at no extra cost!

### Gift Aid - The Facts

The Gift Aid scheme is for gifts of money by individuals who pay UK tax. All charities have to be able to provide, when requested, a valid declaration through which Gift Aid has been claimed, so it's incredibly important that any forms sent back to us are accurate and complete

- The Gift Aid rules require the completion of a **Gift Aid Declaration Form**. This provides us with the minimum information required for us to be able to claim Gift Aid on a donation.
- Gift Aid can be claimed on individual and sponsorship donations that are made to The Big Issue Foundation
- Gift Aid applies only to 'gifts'. That means we can't use Gift Aid to boost fundraising totals on activities where people have been charged an entry fee or have entered a competition. This also extends to activities where the donor can't be traced (such as giving to collections). A statement that the person making the declaration must have paid an amount of income tax (or capital gains tax) at least equal to the amount of tax reclaimed by all charities and Community Amateur Sports Clubs on all their donations in the tax year (6th April one year to 5th April the next). Currently 25p for every £1 donated. Other taxes such as VAT and Council Tax do not qualify.

You can find out all the information you need to know by visiting the [HMRC website](https://www.hmrc.gov.uk/individuals/giving/gift-aid.htm#1)

[http://www.hmrc.gov.uk/individuals/giving/gift-aid.htm#1](https://www.hmrc.gov.uk/individuals/giving/gift-aid.htm#1)

### 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.

### Higher Rate Tax Payers and Gift Aid

If you pay higher rate tax, you can claim the difference between the higher rate of tax 40 and/or 50 per cent and the basic rate of tax 20 per cent on the total 'gross' value of your donation. If you want to receive the additional tax relief you must include all your Gift Aid donations on your Self Assessment tax return or ask HM Revenue and Customs to adjust your tax code. The Self Assessment Donate Scheme ceased from April 2012. This means that donors can no longer send a tax refund to a charity straight from their tax return. Donors can still donate their tax refund to any charity themselves and claim Gift Aid if the qualifying conditions have been met.

### Supporting Notes:

1. You can cancel this Declaration at any time by notifying The Big Issue Foundation on 0207 526 3458 or emailing [foundation@bigissue.com](mailto:foundation@bigissue.com)
2. If your circumstances change and you no longer pay enough income or capital gains tax to cover the amount claimed by The Big Issue Foundation, you can cancel your declaration
3. If you pay tax at the higher rate, you can claim further tax relief via your Self Assessment tax return (currently 25p for each pound you give)\*\*
4. Please notify The Big Issue Foundation if you change your name or address

\* Gift Aid is linked to basic rate tax. Basic rate tax is currently 20%, which allows charities to reclaim 25 pence

\*\* Higher rate taxpayers can claim back the difference between basic rate and higher rate tax.