

Grey Paper No. 20 - April 2013 - The Gift Aid Small Donations Scheme

The Small Charitable Donations Bill will be implemented from 6 April 2013 and will bring the above scheme, known as GASDS into effect. This will enable eligible charities to claim Gift Aid style top-up payments on small cash donations without requiring the donor to provide a Gift Aid declaration.

The amount of small donations that can be covered by this scheme will be capped at £5000 of small donations per year. A small donation is defined as being less than £20 in cash. The scheme is designed to cover such things as bucket collections. Any donations in cheque form must continue to have the appropriate declaration.

Claiming for £5,000 of small donations will result in a repayment of £1,250 for the charity or CASC.

The GASDS is ideal for small cash donations received in collection boxes and bucket collections. Charities and CASCs wishing to claim under GASDS will still need to make Gift Aid claims in respect of other donations for which they have a Gift Aid declaration in the same tax year, for example, on regular donations received from supporters. This is called the 'matching rule': every £10 of donations claimed under GASDS must be matched with £1 of donations claimed under Gift Aid in the same tax year.

GASDS	STANDARD GIFT AID
10	1
100	10
500	50
1000	100
5000	500

If your theatre has claimed £367 under the standard Gift Aid then it can only £36.70 under GASDS, equally if your theatre has not made a claim under standard Gift Aid then you will not be able to take advantage of this scheme.

Payments under this scheme must be claimed using the Charities Online service, through either, the online form, the database option or the ChR1 paper claim form.

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