



Gift Aid is the government scheme which allows charities to reclaim the basic rate tax you have already paid on any donation. All you have to do is complete a declaration saying that you pay enough tax to cover what the charity will reclaim from HM Revenue & Customs.

If you are a UK taxpayer the Rossall Foundation could claim an additional 25p for every £1 you donate at no additional cost to yourself. In order for your gift to qualify for Gift Aid you will need to be a UK tax payer and pay at least a sum of UK income or capital gains tax equal to that which all the charities or CASCs that you donate to will reclaim on your gifts for that tax year. Other taxes, such as VAT and Council Tax, do not qualify.

You don't necessarily have to be working to be paying tax. Apart from tax on income from a job or self-employment, the tax you've paid could include:

- tax deducted at source from savings interest
- tax on State Pension and/or other pensions
- tax on investment or rental income (including tax credits on UK dividends)
- Capital Gains Tax on gains

Other taxes such as VAT and Council tax do not qualify, nor does any non-UK tax.

Look at the table below to see what a difference Gift Aid makes.

Gift per month	Amount of Gift Aid claimed by Rossall	Monthly value of gift to Rossall	Total per year	Over five years
£5.00	£1.25	£6.25	£75.00	£375.00
£10.00	£2.50	£12.50	£150.00	£750.00
£20.00	£5.00	£25.00	£300.00	£1,500.00
£50.00	£12.50	£62.50	£750.00	£3,750.00
£100.00	£25.00	£125.00	£1,500.00	£7,500.00

Claiming back higher rate tax

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 to the charity or CASC. You can make this claim on your Self-Assessment tax return.

Look at the table below to see what tax relief you could claim on your gift to Rossall.

Gift to Rossall	Gift Aid claimed by Rossall	Value of gift to Rossall	Tax rebate for 40% Taxpayer	Net cost of gift to 40% Taxpayer	Tax rebate for 45% Taxpayer	Net cost of gift to 45% Taxpayer
£50.00	£12.50	£62.50	£12.50	£37.50	£15.62	£34.38
£100.00	£25.00	£125.00	£25.00	£75.00	£31.25	£68.75
£500.00	£125.00	£625.00	£125.00	£375.00	£156.25	£343.75
£1,000.00	£250.00	£1,250.00	£250.00	£750.00	£312.50	£687.50