



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 2

GIFT AID

The relief

413 Overview of Chapter

- (1) This Chapter gives relief for some gifts of money to charities by individuals.
- (2) The relief is set out in section 414.
- (3) The Chapter contains provisions under which, in some circumstances—
 - (a) the individual's entitlement to some other reliefs may be restricted (see section 423), and
 - (b) the individual may be charged to income tax (see section 424).
- (4) See section 430 for bodies that are treated as charities for the purposes of this Chapter.
- [^{F1}(4A) This Chapter is subject to section 809ZM (removal of income tax relief in respect of tainted charity donations etc).]
- (5) For related reliefs for charities see Part 10 of [^{F2}this Act and Part 11 of CTA 2010.]
- [^{F3}(6) For related reliefs for community amateur sports clubs see Chapter 9 of Part 13 of CTA 2010.]

Status: Point in time view as at 06/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

Textual Amendments

- F1** S. 413(4A) inserted (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 3 para. 10**
- F2** Words in s. 413(5) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 524** (with [Sch. 2](#))
- F3** S. 413(6) inserted (17.7.2012) (with effect in accordance with Sch. 15 para. 17(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 15 para. 8**

414 Relief for gifts to charity

- (1) An individual who makes a gift to a charity which is a qualifying donation is entitled to the relief set out in subsection (2).
- (2) The Income Tax Acts have effect in their application to the individual for the tax year in which the gift is made as if—
 - (a) the gift had been made after deduction of [^{F4}income tax at the basic rate, and]
 - (b) the basic rate limit [^{F5}and the higher rate limit] (see [^{F6}section 10]) [^{F7}and additionally, in the case of a Scottish taxpayer, [^{F8}the upper limit for the Scottish basic rate and the limits for any Scottish rates above the Scottish basic rate,]] were increased by an amount equal to the grossed up amount of the gift.
- (3) See subsection (7) of section 535 of ITTOIA 2005 (gains from contracts for life insurance etc: top slicing relief) for provision about how relief under this Chapter is to be ignored for the purpose of calculating relief under that section.

Textual Amendments

- F4** Words in s. 414(2)(a) substituted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), **6(4)(a)**
- F5** Words in s. 414(2)(b) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 2 para. 6**
- F6** Words in s. 414(2)(b) substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 1 para. 20**
- F7** Words in s. 414(2)(b) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Scotland Act 2016 \(Income Tax Consequential Amendments\) Regulations 2017 \(S.I. 2017/468\)](#), regs. 1(1), **10(2)**
- F8** Words in s. 414(2)(b) substituted (6.4.2018) by [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), **6(4)(b)**

415 Meaning of “grossed up amount”

In this Chapter references to the grossed up amount of a gift are to the amount of the gift grossed up by reference to the basic rate for the tax year in which the gift is made
^{F9} ...

Textual Amendments

- F9** Words in s. 415 omitted (6.4.2018) by virtue of [The Scottish Rates of Income Tax \(Consequential Amendments\) Order 2018 \(S.I. 2018/459\)](#), arts. 1(2), **6(5)**

Status: Point in time view as at 06/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

416 Meaning of “qualifying donation”

(1) A gift made to a charity by an individual is a qualifying donation for the purposes of this Chapter if—

- (a) conditions A to ^{F10}F are met, and
- (b) the individual^{F11}, or an intermediary representing the individual,] gives the charity^{F12}, or an intermediary representing the charity,] a gift aid declaration relating to the gift (see section 428).

^{F13}(1A) For the purpose of subsection (1)(b) an intermediary is—

- (a) a person authorised by the individual to give a gift aid declaration on behalf of that individual to the charity,
- (b) a person authorised by a charity to receive a gift aid declaration on behalf of that charity, or
- (c) a person authorised to perform both of the roles described in paragraphs (a) and (b).]

(2) Condition A is that the gift takes the form of a payment of a sum of money.

(3) Condition B is that the payment is not subject to any condition as to repayment.

(4) Condition C is that the payment is not a sum falling within section 713(3) of ITEPA 2003 (payroll deduction scheme).

(5) Condition D is that the payment is not deductible in calculating the individual's income from any source.

(6) Condition E is that the payment is not conditional on, associated with or part of an arrangement involving, the acquisition of property by the charity from the individual or a person connected with the individual.

An acquisition by way of gift is ignored for the purposes of this condition.

^{F14}(6A) Condition EA is that the payment is not by way of, and does not amount in substance to, waiver by the individual of entitlement to sums (whether of principal or return) due to the individual from the charity in respect of an amount—

- (a) advanced to the charity, and
- (b) in respect of which a person, whether or not the individual, has obtained relief under Part 5B (relief for social investments).]

(7) Condition F is that—

- (a) there are no benefits associated with the gift, or
- (b) there are benefits associated with the gift but the restrictions on those benefits are not breached.

See sections 417 to 421 for provision about benefits associated with gifts.

^{F15}(8)

Textual Amendments

F10 Letter in s. 416(1)(a) substituted (8.4.2010 with effect in accordance with Sch. 8 para. 8(5) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 8 para. 3\(2\)\(a\)](#)

F11 Words in s. 416(1)(b) inserted (with effect in accordance with s. 20(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [s. 20\(2\)\(a\)\(i\)](#); S.I. 2016/1010, reg. 4

Status: Point in time view as at 06/04/2018.

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- F12** Words in s. 416(1)(b) inserted (with effect in accordance with s. 20(4) of the amending Act) by Finance Act 2015 (c. 11), s. 20(2)(a)(ii); S.I. 2016/1010, reg. 4
- F13** S. 416(1A) inserted (with effect in accordance with s. 20(4) of the amending Act) by Finance Act 2015 (c. 11), s. 20(2)(b); S.I. 2016/1010, reg. 4
- F14** S. 416(6A) inserted (17.7.2014) by Finance Act 2014 (c. 26), Sch. 11 para. 11
- F15** S. 416(8) omitted (8.4.2010 with effect in accordance with Sch. 8 para. 8(5) of the amending Act) by virtue of Finance Act 2010 (c. 13), Sch. 8 para. 3(2)(b)

417 Meaning of “benefits associated with a gift”

A benefit is associated with a gift for the purposes of this Chapter if it is received by the individual who makes the gift, or a person connected with the individual, in consequence of making the gift.

Restrictions on associated benefits

418 Restrictions on associated benefits

- (1) For the purposes of section 416(7), the restrictions on benefits associated with a gift are breached if condition A or B is met.
- (2) Condition A is that the total value of the benefits associated with the gift exceeds the variable limit, which is—
 - (a) 25% of the amount of the gift, if the amount of the gift is £100 or less,
 - (b) £25, if the amount of the gift is more than £100 but not more than £1,000,
 - (c) [^{F16}5%] of the amount of the gift, if the amount of the gift is more than £1,000.
- (3) Condition B is that the sum of—
 - (a) the total value of the benefits associated with the gift, and
 - (b) the total value of the benefits (if any) associated with each relevant prior gift, is more than [^{F17}£2,500].
- (4) “Relevant prior gift” means a gift—
 - (a) which has already been made by the individual to the charity in the tax year, and
 - (b) which is a qualifying donation.
- (5) This section needs to be read with sections 419 to 421.

Textual Amendments

- F16** Word in s. 418(2)(c) substituted (with effect in accordance with s. 60(3) of the amending Act) by Finance Act 2007 (c. 11), s. 60(1)(a)
- F17** Sum in s. 418(3) substituted (19.7.2011) (with effect in accordance with s. 41(4) of the amending Act) by Finance Act 2011 (c. 11), s. 41(1)

419 Gifts and benefits linked to periods of less than 12 months

- (1) This section modifies the application of section 418(2) in relation to a gift if condition A, B, C or D is met.

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Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

- (2) Condition A is that a benefit associated with the gift relates to a period of less than 12 months.
- (3) Condition B is that a benefit associated with the gift consists of a right to receive benefits at intervals over a period of less than 12 months.
- (4) Condition C is that a benefit associated with the gift is one of a series of benefits which are—
 - (a) received at intervals, and
 - (b) associated with a series of gifts made at intervals of less than 12 months.
- (5) Condition D is that—
 - (a) a benefit associated with the gift is not one of a series of benefits received at intervals, and
 - (b) the gift is one of a series of gifts made at intervals of less than 12 months.
- (6) If condition A, B or C is met, then for the purposes of section 418(2)—
 - (a) the value of the benefit is taken to be the annual equivalent of its actual value, and
 - (b) the amount of the gift is taken to be the annual equivalent of its actual amount.
- (7) If condition D is met, the amount of the gift is taken for the purposes of section 418(2) to be the annual equivalent of its actual amount.
- (8) The annual equivalent of the value of a benefit, or of the amount of a gift, is calculated as follows.

Step 1

Multiply the value or amount by 365.

Step 2

If condition A or B is met in relation to the benefit (and neither condition C nor condition D is met in relation to it), divide the result by the number of days in the period of less than 12 months referred to in subsection (2) or (as the case may be) subsection (3).

If condition C or D is met in relation to the benefit, divide the result by the average number of days in the intervals of less than 12 months referred to in subsection (4)(b) or (as the case may be) subsection (5)(b).

Admission rights

420 Disregard of certain admission rights

- (1) A benefit associated with a gift is ignored for the purposes of this Chapter if the benefit consists of a relevant right of admission.
- (2) “Right of admission” means a right which—
 - (a) benefits the individual who makes the gift or that individual and one or more members of that individual's family (whether or not the right must be exercised by all of them at the same time),

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- (b) authorises admission to premises or property to which the public are admitted on payment of an admission fee, and
 - (c) authorises admission to those premises or that property without payment of the admission fee or on payment of a reduced fee.
- (3) A right of admission is a relevant right of admission if—
- (a) conditions A and B are met in relation to it, and
 - (b) either condition C or condition D is met in relation to it.
- (4) Condition A is that the opportunity to make a gift and to receive the right of admission in consequence is available to the public.
- (5) Condition B is that the right of admission is a right granted by the charity for the purpose of viewing property preserved, maintained, kept or created by a charity for its charitable purposes.
- (6) The property mentioned in subsection (5) includes, in particular—
- (a) buildings,
 - (b) grounds or other land,
 - (c) plants,
 - (d) animals,
 - (e) works of art (but not performances),
 - (f) artefacts, and
 - (g) property of a scientific nature.
- (7) Condition C is that the right of admission applies, during a period of at least 12 months, at all times at which the public can obtain admission.
- (8) Condition D is that—
- (a) a member of the public could purchase the same right of admission, and
 - (b) the amount of the gift is greater by at least 10% than the amount the member of the public would have to pay.
- (9) This section needs to be read with section 421.

421 Admission rights: supplementary

- (1) This section applies for the purposes of section 420.
- (2) Condition C is to be treated as met even if the right does not apply on days which are specified by the charity as event days, provided no more than 5 days are so specified in relation to the applicable period.
- (3) The applicable period is—
 - (a) the period during which the right applies, in the case of a right which applies for a period of 12 months, or
 - (b) each calendar year during all or part of which the right applies, in the case of a right which applies for a period of more than 12 months.
- (4) An “event day” is a day on which an event is to take place on the premises to which the right relates.

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- (5) In condition D the “same right of admission” means a right relating to the same property, classes of persons and periods of time as the right received in consequence of the gift.

Disqualified overseas gifts

^{F18}422 Disqualified overseas gifts

.....

Textual Amendments

F18 S. 422 omitted (8.4.2010 with effect in accordance with Sch. 8 para. 8(5) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [Sch. 8 para. 3\(3\)](#)

Measures to ensure donor's liability not less than tax treated as deducted

423 Restriction of certain reliefs

- (1) This section applies if—
- (a) an individual makes one or more gifts to charities in a tax year which are qualifying donations, and
 - (b) amount A is greater than amount B.
- (2) In this section—
- “amount A” means the total amount of the tax treated as deducted from the gifts under section 414, and
 - “amount B” means the total amount of income tax and capital gains tax to which the individual is charged for the tax year (before applying this section).
- (3) For the purposes of this section, the total amount of income tax to which the individual is charged for the tax year is the amount calculated in accordance with section 425.
- (4) The individual's entitlement to the reliefs mentioned in subsection (5) is extinguished, so far as is necessary to ensure that the total amount of income tax and capital gains tax to which the individual is charged for the tax year (after applying this section)—
- (a) is equal to amount A, or
 - (b) if that is not possible, falls short of amount A by as little as possible.
- (5) The reliefs are—
- (a) an allowance under Chapter 2 of Part 3 of this Act ^{F19}... (personal allowance and blind person's allowance),
 - (b) a tax reduction under Chapter 3 of Part 3 of this Act ^{F19}... (tax reductions for married couples and civil partners), [^{F20}and]
 - (c) relief under section 457 or 458 of this Act ^{F19}... (payments to trade unions and police organisations), ^{F21}...
 - ^{F21}(d)

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Textual Amendments

- F19** Words in s. 423(5) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(o\)\(iii\)](#)
- F20** Word in s. 423(5)(b) inserted (17.7.2012) (with effect in accordance with Sch. 39 para. 32(6) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 32\(2\)\(b\)\(i\)](#)
- F21** S. 423(5)(d) and preceding word omitted (17.7.2012) (with effect in accordance with Sch. 39 para. 32(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 32\(2\)\(b\)\(ii\)](#)

424 Charge to tax

- (1) Income tax is charged under this section if—
- (a) an individual makes one or more gifts to charity in a tax year which are qualifying donations, and
 - (b) amount A is greater than amount C.
- (2) In this section—
- “amount A” means the total amount of the tax treated as deducted from the gifts under section 414, and
- “amount C” means the sum of—
- (a) the amount of income tax to which the individual is charged for the tax year, and
 - (b) [^{F22}the amount of capital gains tax to which the individual would be chargeable for the tax year if the following were ignored—
 - (i) any relief under [^{F23}sections 2 and 6 of TIOPA 2010]
 - (ii) any relief under [^{F24}section 18(1)(b) and (2) of TIOPA 2010] (relief for foreign tax where no double taxation arrangements).]
- (3) For the purposes of this section, the total amount of income tax to which the individual is charged for the tax year is the amount calculated in accordance with section 425, after taking into account any restriction of relief under section 423.
- (4) The amount of the tax charged under this section is equal to the difference between amount A and amount C.
- (5) Tax charged under this section is charged for the tax year in which the gift or gifts are made.
- (6) The person liable for any tax charged under this section is the individual.

Textual Amendments

- F22** Words in s. 424(2) substituted (retrospective with effect in accordance with art. 1(2) of the amending S.I.) by [The Income Tax Act 2007 \(Amendment\) \(No. 2\) Order 2009 \(S.I. 2009/2859\)](#), [art. 4\(3\)](#)
- F23** Words in s. 424(2) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 79\(1\)\(2\)](#) (with [Sch. 9 paras. 1-9, 22](#))
- F24** Words in s. 424(2) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 79\(1\)\(3\)](#) (with [Sch. 9 paras. 1-9, 22](#))

Status: Point in time view as at 06/04/2018.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

425 Total amount of income tax to which individual charged for a tax year

- (1) For the purposes of sections 423 and 424, the total amount of income tax to which an individual is charged for a tax year is the amount calculated as follows.
- (2) Calculate the individual's liability to income tax for the tax year in accordance with section 23, as modified by subsection (3).
- (3) In applying section 23—
 - (a) at Step 6, ignore any tax reductions to which the individual is entitled for the tax year under a provision listed in subsection (4), and
 - (b) ignore Step 7.
- (4) The tax reductions to be ignored are tax reductions under—
 - (a) section 453 (qualifying maintenance payments),
 - (b) [^{F25}sections 2 and 6 of TIOPA 2010] (double taxation arrangements: relief by agreement), or
 - (c) [^{F26}section 18(1)(b) and (2) of TIOPA 2010] (relief for foreign tax where no double taxation arrangements).
- (5) From the amount calculated in accordance with subsections (2) to (4) deduct—
 - (a) any tax treated as having been paid under—
 - (i) section 399(2) ^{F27}... of ITTOIA 2005 (distributions from UK resident companies etc on which there is no tax credit),
 - ^{F28}(ii)
 - ^{F28}(iii)
 - (iv) section 530(1) of that Act (gains from contracts for life insurance), or
 - (v) section 685A(3) of that Act (settlor-interested settlements), ^{F29}... [^{F30}and]
 - (b) any tax treated as deducted from estate income under section 656(3) or 657(4) of ITTOIA 2005, so far as that income is treated under section 679 of that Act as paid from sums within section [^{F31}680(4)] of that Act ^{F32}...
 - ^{F32}(c)
- (6) For the purposes of this section a person is treated as being entitled to a tax reduction under [^{F33}sections 2 and 6 of TIOPA 2010] if the person is entitled to credit against income tax under double taxation arrangements.

Textual Amendments

- F25** Words in s. 425(4)(b) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 80\(2\)\(a\)](#) (with Sch. 9 paras. 1-9, 22)
- F26** Words in s. 425(4)(c) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 8 para. 80\(2\)\(b\)](#) (with Sch. 9 paras. 1-9, 22)
- F27** Words in s. 425(5)(a)(i) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 63\(4\)\(a\)\(i\)](#)
- F28** S. 425(5)(a)(ii)(iii) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\), Sch. 1 para. 63\(4\)\(a\)\(ii\)](#)
- F29** Word in s. 425(5)(a)(v) omitted (21.7.2008 with effect in accordance with s. 34(2) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), Sch. 12 para. 24\(a\)](#)

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Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

- F30** Word in s. 425(5) inserted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 63\(4\)\(b\)](#)
- F31** Word in s. 425(5)(b) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 63\(4\)\(c\)](#)
- F32** S. 425(5)(c) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 63\(4\)\(d\)](#)
- F33** Words in s. 425(6) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), [Sch. 8 para. 80\(3\)](#) (with [Sch. 9 paras. 1-9, 22](#))

Election to carry back relief

426 Election by donor: gift treated as made in previous tax year

- (1) If—
- (a) an individual makes a gift to a charity that is a qualifying donation, and
 - (b) the condition in subsection (2) is met,
- the individual may elect to be treated as if the gift had been made in the previous tax year (“year P”).
- (2) The condition is that the individual's charged amount for year P (see section 427) is at least equal to the increased total of gifts.
- (3) If an election is made, sections 414 and 423 to 425 have effect in relation to the individual as if the gift were a qualifying donation made by the individual in year P.
- (4) The increased total of gifts is the sum of—
- (a) the grossed up amount of the gift, and of any gifts that are the subject of the same election or an election made at the same time,
 - (b) the sum of the grossed up amounts of any gifts to charities made by the individual in year P which—
 - (i) are qualifying donations, and
 - (ii) are not themselves treated as made in the tax year before year P because of an election under this section, and
 - (c) the sum of the grossed up amounts of any gifts which, as a result of an earlier election under this section, are treated as made in year P.
- (5) The grossed up amount of the gifts mentioned in paragraphs (a) and (c) of subsection (4) is to be determined as if the gifts were made in year P.
- (6) An election must be made—
- (a) on or before the date on which the individual delivers a return for year P under section 8 of TMA 1970 (personal return), and
 - (b) not later than the normal self-assessment filing date for year P.
- (7) An election does not affect the position of the recipient of the gift (see section 520 (gifts to charitable trusts: income tax treated as paid) and ^{F34}and sections 471 and 475 of CTA 2010 (charitable companies and eligible bodies: income tax treated as paid etc)).]

^{F35}(8)

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Textual Amendments

- F34** Words in s. 426(7) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 1 para. 525** (with [Sch. 2](#))
- F35** S. 426(8) omitted (retrospective to 6.4.2012) by virtue of [Finance Act 2012 \(c. 14\)](#), s. 50(2)(a)(4)

Supplementary

427 Meaning of “charged amount”

- (1) For the purposes of this Chapter, an individual's charged amount is the amount calculated as follows.
- (2) Calculate the amount of the individual's modified net income for year X (see section 1025).
- (3) Calculate the amount on which the individual is chargeable to capital gains tax for year X.
- (4) Add together the amounts calculated under subsections (2) and (3).

The result is the individual's charged amount for year X.

428 Meaning of “gift aid declaration”

- (1) In this Chapter “gift aid declaration” means a declaration which—
 - (a) is given in the manner specified by regulations made by the Commissioners for Her Majesty's Revenue and Customs, and
 - (b) contains any information and any statements required by the regulations.
- (2) The regulations may provide for declarations—
 - (a) to have effect,
 - (b) to cease to have effect, or
 - (c) to be treated as never having had effect,in any circumstances and for any purposes specified by the regulations.

[^{F36}(3) The regulations may also require—

- (a) charities, or intermediaries within the meaning of section 416(1A), to keep records with respect to declarations received from individuals or from those intermediaries,
 - (b) charities or intermediaries to produce, for inspection by an officer of Revenue and Customs, any records required to be kept by those charities or intermediaries by regulations made under paragraph (a), and
 - (c) intermediaries to provide statements of account, and other specified information relating to declarations made, in such form and at such times as may be specified, to individuals who have authorised those intermediaries to give those declarations to charities on their behalf.
- (4) The regulations may also make different provision for different cases or circumstances, including—

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- (a) different provision for declarations made in a different manner or by different descriptions of persons, and
- (b) different provision depending on whether or not an intermediary, within the meaning of section 416(1A), is involved in the giving or receiving of the declaration.]

[^{F37}(5) The regulations may also make provision—

- (a) for the imposition of a penalty of a specified amount (which must not exceed £3000) for a failure to comply with a specified requirement imposed by the regulations,
- (b) for the assessment and recovery of the penalty (which may include provision about the reduction of the penalty in specified circumstances), and
- (c) conferring a right of appeal against a decision that a penalty is payable.]

Textual Amendments

F36 S. 428(3)(4) substituted for s. 428(3) (with effect in accordance with s. 20(4) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 20\(3\)](#); S.I. 2016/1010, reg. 2

F37 S. 428(5) inserted (14.11.2016) by [Finance Act 2016 \(c. 24\), s. 173\(1\)\(2\)](#); S.I. 2016/1010, reg. 3

^{F38}**429 Giving through self-assessment return**

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Textual Amendments

F38 S. 429 repealed (retrospective to 6.4.2012) by [Finance Act 2012 \(c. 14\), s. 50\(1\)\(4\)](#)

430 “Charity” to include exempt bodies

- (1) In this Chapter “charity” includes—
- (a) the Trustees of the National Heritage Memorial Fund, [^{F39}and]
 - (b) the Historic Buildings and Monuments Commission for England,
 - ^{F40}(c)
 - (d) a club that is registered as a community amateur sports club for the purposes of [^{F41}Chapter 9 of Part 13 of CTA 2010].
- (2) For the purposes of the application of section 414(1) in relation to clubs that are charities as a result of subsection (1)(d) of this section, membership fees are not gifts.

Textual Amendments

F39 Word in s. 430(1) inserted (1.4.2012) by [The Public Bodies \(Abolition of the National Endowment for Science, Technology and the Arts\) Order 2012 \(S.I. 2012/964\), arts. 1\(2\), 3\(1\), Sch.](#)

F40 Word and S. 430(1)(c) omitted (1.4.2012) by virtue of [The Public Bodies \(Abolition of the National Endowment for Science, Technology and the Arts\) Order 2012 \(S.I. 2012/964\), arts. 1\(2\), 3\(1\), Sch.](#)

F41 Words in s. 430(1)(d) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 526](#) (with Sch. 2)

Status:

Point in time view as at 06/04/2018.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2.