



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1

PERSONAL TAXATION

Gift aid

11 Donations to charity by individuals

- (1) For section 25(5E) to (5G) of FA 1990 (donations to charity by individuals: benefits: disregard of certain rights of admission) substitute—

“(5E) In determining whether a gift to a charity is a qualifying donation the benefit of any right of admission received in consequence of the gift shall be disregarded if subsections (5F) to (5H) are satisfied in relation to the right.

(5F) This subsection is satisfied if the opportunity to make a gift and to receive the right of admission in consequence is available to the public.

(5G) This subsection is satisfied if 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 in pursuance of its charitable purposes, including, in particular—

- (a) buildings,
- (b) grounds or other land,
- (c) plants,
- (d) animals,
- (e) works of art (but not performances),
- (f) artefacts, and

Status: This is the original version (as it was originally enacted).

(g) property of a scientific nature.

(5H) This subsection is satisfied if—

- (a) the right of admission applies, during a period of at least one year, at all times at which the public can obtain admission, or
- (b) a member of the public could purchase the same right of admission and the amount of the gift is greater by at least 10% than the amount which he would have to pay.

(5I) In subsection (5E) “right of admission” means a right of admission—

- (a) of the person who makes the gift or of that person and one or more members of his family (whether or not the right must be exercised by all those persons at the same time),
 - (b) to premises or property to which the public are admitted on payment of an admission fee, and
 - (c) without payment of the admission fee or on payment of a reduced fee;
- and in the application of subsection (5H)(b) “the same right of admission” means a right relating to the same property, classes of person and periods of time as the right received in consequence of the gift.

(5J) For the purposes of subsection (5H)(a) a right of admission shall be treated as applying at all times at which the public can obtain admission despite the fact that the right does not apply on days specified by the charity, being days on each of which an event is to take place on the premises to which the right relates; provided that no more than 5 days are specified for that purpose in relation to—

- (a) the period during which the right applies, in the case of a period of one year, or
- (b) each calendar year during all or part of which the right applies, in the case of a right applying for a period of more than one year.”

(2) This section shall have effect in relation to gifts made on or after 6th April 2006.