



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 8

#### OTHER RELIEFS

### CHAPTER 2

#### GIFT AID

#### *Disqualified overseas gifts*

#### **422 Disqualified overseas gifts**

- (1) This section applies for the purposes of section 416(8).
- (2) A gift is an “overseas gift” if—
  - (a) it is made by an individual to a charity at a time when the individual is neither UK resident nor in Crown employment, and
  - (b) ignoring condition G in section 416(8), it is a qualifying donation.
- (3) An overseas gift made by an individual in a tax year is a “disqualified overseas gift” if, as a result of the gift, the overseas gifts total is more than the individual’s charged amount (see section 427).
- (4) In subsection (3) “overseas gifts total” means the sum of the grossed up amounts of all overseas gifts made by the individual in the tax year.
- (5) In this section “Crown employment” means employment under the Crown—
  - (a) which is of a public nature, and
  - (b) the earnings from which are payable out of the public revenue of the United Kingdom or of Northern Ireland.