



The Charity Tax Group Bulletin - October

Gift Aid Declarations

Our September newsletter included an update on HMRC's withdrawal, following representations by CTG, of their amended guidance which stated that a Gift Aid declaration must include the full name (rather than just the initial) of the donor.

Further to this episode, HMRC attended CTG's regular Gift Aid Practical Issues Working Group on 1st October. The meeting was very positive, and CTG will continue to work with HMRC to ensure that any changes to the guidance accommodate practical difficulties and include workable transitional provisions.

To enable HMRC to match Gift Aid claims with taxpayer records, charities should always supply a forename where that information is available. However, at the present time, we would like to reassure our members that HMRC stated in our meeting that they should not reject a line on a Gift Aid claim where there is only an initial.

Please do [get in touch](#) with CTG if you have any examples of contact from HMRC suggesting that more than an initial is needed for a valid Gift Aid claim to be made, and CTG will raise the matter with HMRC.



VAT on School Fees – HMRC guidance now published

As you may already be aware HMRC have now published their [guidance](#) on school fees.

We were pleased to see that HMRC have taken account of a number of the suggestions we raised in our [consultation response](#).

However, it is clear that there remains a lot of uncertainty around the application of VAT on charges made by schools, and there is a very short window for schools to make the operational changes needed to charge output VAT and recover input VAT.

The CTG has scheduled a call with HMRC to discuss these challenges and will report back on this in our next publication.

If you would like to become a member of CTG please [get in touch](#)

Future events - Dates for your diary

We have a number of events planned to the end of the year. Please pencil them in your diary and look out for the invitation coming your way. If you are unsure whether you are on the distribution list for any of the following meetings you can sign up quickly and easily [here](#):

Gift Aid Practical Issues working Group

- **Tuesday 26th November at 4pm**

VAT Practical Issues Working Group

- **Thursday 28th November at 4pm**

Expert Insight Sessions

- **Wednesday 20th November at 4pm** with Andrew Robinson looking at completing Charity Corporation Tax forms.

Observer Member Meetings (Observer members only)

- **Thursday 12th December at 4pm**

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