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## The Charity Tax Group September Newsletter 2024

### Hanging in there...

Our technical team have been enjoying some unseasonal snow in the Dolomites this month to pass the time whilst waiting for one of the most challenging fiscal events in recent years to happen on 30th October.

Before heading off to the sun, snow, and uncertainty, they hosted a working group for our observer members on the impact of draft legislation for VAT on school fees and submitted a detailed response to the consultation document. If you would like a copy of this, please download it [here](#). The CTG also took advantage of the opportunity to submit budget suggestions to the Treasury (more on this below). If you would like a copy of this please download it [here](#). Now all we can do is to wait for the publication of the budget and the much-awaited Business Tax Roadmap.

If there is going to be one event in 2024 to eclipse the budget, it will be the CTG Annual Conference which has moved to a pre-Christmas slot on 5th December 2024!

Booking will open soon and more details can be found below.

Finally, if you haven't already done so, please could you spare a small amount of time to complete our survey for [charity](#) and [observer](#) members (see below)— we are very keen to make sure we align our activities with your needs and interests.

**Richard Bray, Chair, CTG**

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## CTG Annual Conference – 5th December 2024

Did you know that CTG recently celebrated its 40th Anniversary? And Charity Taxation is as challenging as ever. CTG has moved its annual conference to a pre-Christmas slot on 5th December.

The conference will offer you a full day of updates, insights, and networking with your peers from other charities and organisations that support the sector. We hope that the line-up will include speakers and presentations from HMRC and the Government alongside sector leading experts in Charity Taxation.

Key information:

Date 5th December 2024

Time 9.30 til 4.30

Venue [Westminster Central Hall](#), Storey's Gate, London, SW1H 9NH

Cost: The conference is free for members

We are expecting the conference to be very popular so book early to avoid disappointment. To ensure access for all, we suggest a maximum of 2 attendees from each organisation, but if you would like

more of your team to attend, please book and we will waitlist the third and subsequent bookings.

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

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### **Budget Submission**

In making our submission for the 2024 Budget, we tailored this significantly from previous submissions to accommodate the current difficult economic and fiscal environment, and hence avoided proposing broader simplification measures which would have significant cost implications. We also grouped our proposals (see below) to align them with the government's key themes for tax of modernisation, correction of anomalies, and improving the tax system to encourage operational efficiencies. You also can see our full submission [here](#).

#### **1. Modernisation of legislation and practice in the tax system**

- a. The proposed review of business rates requires detailed consideration of and consultation with the charity sector
- b. The system for claiming and administering gift aid should be modernised
- c. VAT reliefs for people with disabilities need to be modernised and there should a wider review of tax reliefs in this area

#### **2. Correcting anomalies**

- a. Allow zero rating for goods donated to UK charities for the benefit of their beneficiaries to match the relief for goods which are donated to relieve poverty abroad.
- b. The VAT rules should be clarified to put beyond doubt the inclusion of social media advertising in the VAT zero rate for charity adverts
- c. The maximum top up limit for the Gift Aid Small Donations Scheme (GASDS) should be updated in line with CPI since it was last updated.

### 3. Improving the tax system to encourage operational efficiencies

- a. Make substantial operational efficiencies possible by reforming the VAT cost sharing exemption to make it useable
- b. Reform the VAT capital goods scheme
- c. Uplift the charities small scale non-charitable trading exemption
- d. Introduce a zero rate for charities in the care sector
- e. Uplift the de- minimis (relevant value) limits on Gift Aid donor benefits
- f. Recommence the work started by the HMRC Charity Tax Policy Team in April 2023 to review the Tainted Charity Donation rules and charity tax compliance
- g. Simplify the zero-rating relief for buildings used for a relevant charitable purpose



#### Passing the hat around

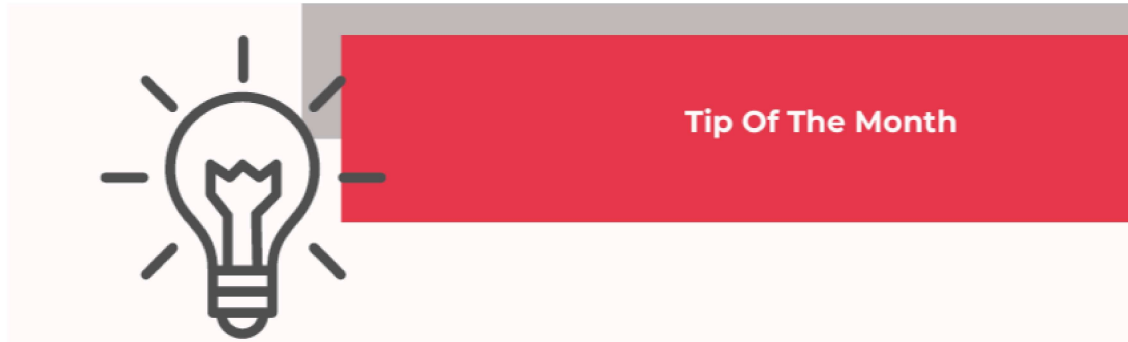
The final anticipated event in this newsletter is that HMRC have been granted permission to appeal the First Tier Tribunal decision on the Yorkshire Agricultural Society fundraising VAT case ([2023] UKFTT 389 (TC)). The Upper Tribunal will hear the case on 7th October 2024.

#### Survey

We really do want to make sure what we do is relevant to our members – charities and those who support them with tax advice. Please could you spare less than 10 minutes to complete our survey

before it closes on 18th October 2024. If you are a charity, the link is [here](#). If you are an advisory firm the link is [here](#). As a small incentive, one lucky person completing the survey will win a £50 voucher in a random draw.

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### Tip of the month

This month's top tip is #tickthebox! Last Thursday 3rd October was Gift Aid Awareness day. HMRC published an article in their Agent Update and Employee bulletin, and both HMRC and DCMS were busy on social media – here is there promotion.

Making a donation to charity?

For every £1 that you donate, 25p can also be claimed via Gift Aid if you're a UK taxpayer and you #TickTheBox.

Find our more this #GiftAidAwarenessDay

<https://www.gov.uk/donating-to-charity/gift-aid>

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### 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 26<sup>th</sup> November at 4pm

## VAT Practical Issues Working Group

- **Thursday 28<sup>th</sup> 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 12<sup>th</sup> December at 4pm**

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