

How do I claim Gift Aid and how often can I claim?

To make a claim for Gift Aid, you should use the HM Revenue & Customs (HMRC) Online Charities Repayment Service and make a claim online. (There is a manual repayment form ChR1 for those who don't have access to the internet).

- A charity receiving regular monthly donations may wish to claim each month.
- Other charities may think that a quarterly claim or an annual claim is enough.
- If you want to claim more than once a year, each claim should be for at least £100.

Toolkit tip: There is online help to assist you to make an online claim.

Who can make a claim?

When you register for Gift Aid, you authorise who can make the claim. You can replace or add additional authorised persons or replace other officials by sending form ChV1 to HMRC, who will need to check that the person who completes the claim is an authorised person.

How are repayments made to my charity?

HMRC make your repayment by direct payment into the charity's bank account.

A direct payment into the charity's bank account is the quickest and safest method of repayment. If you change bank account you need to tell HMRC on form ChV1 thirty days before you make a claim.

How do I complete a Gift Aid schedule?

When you make a claim, you must provide a schedule spreadsheet showing the donations that the claim relates to. The schedule must be set out in a certain way, so that HMRC can process your claim correctly, and you can attach your schedule to your claim form. Find out more about schedule spreadsheets in the guidance on Charities Online on the HMRC website.

How much time can be covered by a single claim?

The period of your claim starts on the date of the first donation included in the claim, and ends on the date of the last donation in the claim. One claim can cover several years. The income can be entered on the claim form schedules in any order and for any period (except for aggregated donations).

If you chose to aggregate donations of £20 or less, you must show these aggregated amounts clearly on your schedule spreadsheet so that HMRC can add the correct amount of interest, if it's due. If your charity is a trust, these need to be shown for each tax year. If your charity is set up as a company, you should show aggregated donations for your accounting period.

Help sheet 6 shows you how to decide whether your charity is a trust or a company.

There is guidance on how to make an online claim on the HMRC website.

Transitional relief

For donations received between 6 April 2008 and 5 April 2011 a supplement called transitional relief is added to your claim. You do not need to work this out as HMRC will calculate it and automatically pay it to you – see Help sheet 11.

