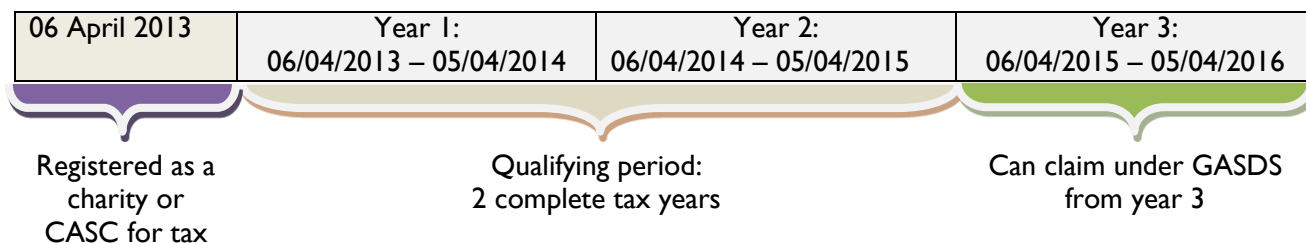


Start-up period requirement

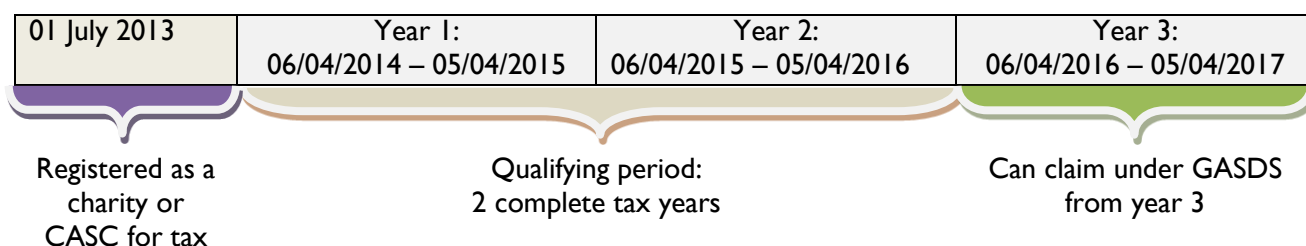
Example 1

If a charity was recognised as a charity by HMRC for tax purposes on 06 Apr 2013, two complete tax years end 05 April 2015, and can therefore claim Gift Aid under the GASGS from the tax year 06 April 2015 on-wards.



Example 2

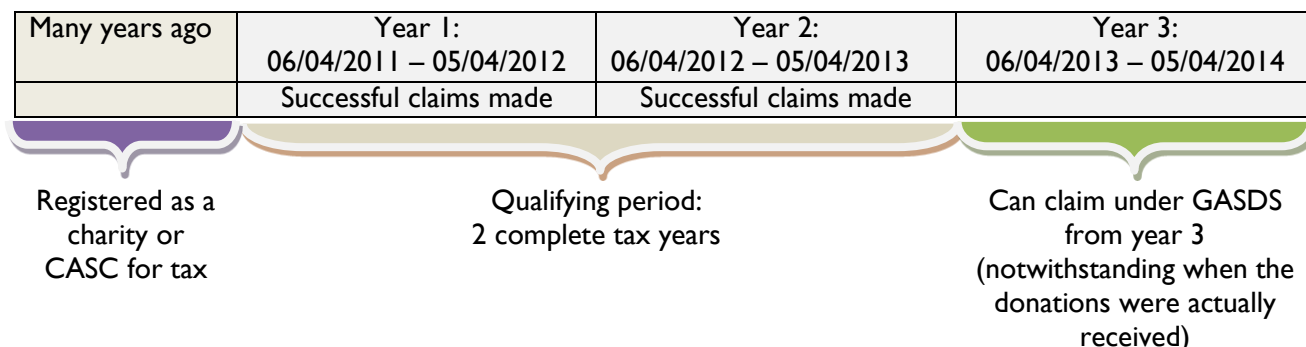
If an organisation was recognised by HMRC as a charity on 01 July 2013, the first complete tax year from recognition would be 06 April 2014 to 05 April 2015, and therefore can only claim Gift Aid under the GASDS from the tax year 06 April 2015 to 05 April 2016.



Recent claims requirement

Example 1

If the charity is a long-standing recognised charity for tax purposes, and has made successful Gift Aid claims in each of the tax years 2011-12 and 2012-13, it will be eligible to make a claim under the GASDS on small cash donations collected from 6 April 2013 (the tax year 2013-14).



Example 2

A long-established charity has made successful Gift Aid scheme claims in each of the tax years 2011-12 and 2012-13, but not claimed again until the tax year 2015-16.

The charity cannot claim Gift Aid under the GASDS in 2016-17 because, although it has made two claims in the previous four years, there is a gap of two or more tax years between the claims (no claims in 2013-14 and 2014-15). If charity D successfully claims Gift Aid in 2016-17 it will be eligible to make a claim under the GASDS on small cash donations collected from 6 April 2017 (the tax year 2017-18).

Many years ago		Registered as a charity or CASC for tax
Tax year 1	06 April 2011 – 05 April 2012	Successfully claimed
Tax year 2	06 April 2012 – 05 April 2013	Successfully claimed
Tax year 3	06 April 2013 – 05 April 2014	Made no successful claim
Tax year 4	06 April 2014 – 05 April 2015	Made no successful claim
Tax year 5	06 April 2015 – 05 April 2016	Successfully claimed
Tax year 6	06 April 2016 – 05 April 2017	Cannot claim under the GASDS

Penalties

Example

If a charity incurred a penalty in respect of a Gift Aid claim made in 2012-13, it will not be eligible for the GASDS in 2012-13 or 2013-14. It will be able to claim a top-up payment in 2014-15, if it meets the other eligibility conditions.