



WWF-UK
Registered office
The Living Planet Centre,
Rufford House, Brewery Road,
Woking, Surrey, GU21 4LL

Tel: +44 (0)1483 426333

Add 25% to your gift without paying a penny more

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Tick the Gift Aid box and for every £1 you give we can claim an extra 25p back from H M Revenue & Customs.

Supporter Number:	
Mr/Mrs/Miss/Ms/Other:	Initials:
Surname:	
Address:	
Town:	
County:	
Post Code:	

PLEASE TICK HERE

I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCs) that I donate to will reclaim on my gifts for that tax year. I understand that other taxes such as VAT and Council Tax do not qualify. I understand the charity will reclaim 25p of tax on every £1 that I give on or after 6 April 2010.

Print full name:

Date:	/	/
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How Gift Aid works

The Gift Aid scheme is for gifts of money by individuals who pay UK tax. Gift Aid donations are regarded as having basic rate tax deducted by the donor. Charities take your donation - which is money you've already paid tax on - and reclaim the basic rate tax from HM Revenue & Customs (HMRC) on its 'gross' equivalent - the amount before basic rate tax was deducted.

Basic rate tax is 20 per cent, so this means that if you give £10 using Gift Aid, it's worth £12.50 to the charity.

Making sure you've paid enough tax to use Gift Aid

You can use Gift Aid if the amount of Income Tax and/or Capital Gains Tax you've paid in the tax year (6 April one year to 5 April the next) in which you make your donation is at least equal to the amount of basic rate tax the charity is reclaiming on your gift. If you make a number of Gift Aid donations, you will need to consider the tax you've paid on each donation on an accumulative basis. If you don't pay enough tax you may be required to pay any shortfall in tax to HMRC.

You don't necessarily have to be working to be paying tax. Apart from tax on income from a job or self-employment, the tax you've paid could include:

- tax deducted at source from savings interest
- tax on State Pension and/or other pensions
- tax on investment or rental income
- Capital Gains Tax on gains

But only UK tax counts, so if you only pay tax outside the UK you won't be able to use Gift Aid.

How to check if you've paid enough tax

To work out if you've paid enough tax to cover your donations, divide the donation value by four. For example, if you give £100 in a particular tax year you will need to have paid £25 tax over that period. ($£100/4 = £25$). (Note that this calculation is based on the basic rate tax of 20 per cent).

If you don't think you've paid enough tax this year, you may be able to carry back your donation to the previous tax year. See the later section 'Carrying back Gift Aid donations to the previous tax year' on the HMRC website.

Claiming back higher rate tax

If you pay higher rate tax, you can claim the difference between the higher rate of tax 40 and/or 50 per cent and the basic rate of tax 20 per cent on the total 'gross' value of your donation to the charity.

For example, if you donate £100, the total value of your donation to the charity is £125 - so you can claim back:

- £25 - if you pay tax at 40 per cent ($£125 \times 20\%$)
- £37.50 - if you pay tax at 50 per cent ($£125 \times 20\%$) **plus** ($£125 \times 10\%$)

You can make this claim on your Self Assessment tax return, if you were sent one. For more information see section below 'Telling HMRC about your Gift Aid donations'.

Telling HMRC about your Gift Aid donations

It's important to keep a record of the total amount of your Gift Aid donations for each tax year.

You'll need to let HMRC know about your Gift Aid donations if:

- you claim age-related Personal Allowance, Married Couple's Allowance or tax credits
- you pay higher rate tax
- you want to carry back a Gift Aid donation

If you normally complete a tax return you can tell HMRC about your Gift Aid donations by completing the section on Gift Aid payments.

If you don't complete a return, you can give the details on form P810 Tax Review - available from your Tax Office, or telephone your Tax Office and ask them to make a change to your tax code.

For more in-depth information on Gift Aid, please visit the HMRC website:

<http://www.hmrc.gov.uk/individuals/giving/gift-aid.htm>

IMPORTANT NOTES

You can cancel this declaration at any time by telephoning our Supporter Care Team on 01483 426 333 . Please notify WWF if you change your name or address or no longer pay sufficient income and/or capital gains tax.