

Gift Aid and membership subscriptions

Published by the Charity Tax Group on 16 April 2020. Many Community Amateur Sports Clubs and charities have suspended the collection of membership subscriptions in light of the Covid-19 pandemic but some individuals are making voluntary donations instead in order to support their club. HMRC say there is no barrier to Gift Aid being claimed on such donations, provided they are freely given, no benefits arise in consequence of that specific donation (either now or in the future) or, if provided, they fall within the legislative limits, and a Gift Aid Declaration is obtained. If clubs have reduced their subscription rate, any amounts freely donated over and above this reduced amount would also potentially be eligible for Gift Aid

<https://www.charitytaxgroup.org.uk/news-post/2020/gift-aid-donations-freely-given-charities-cascs-membership/>