

Gift Aid on tickets for cancelled events

Statement made on 30 March 2020. In a reply to a written question in the House of Lords, a Treasury minister stated that theatres and other cultural venues recognised as charities by HMRC can claim Gift Aid on the value of tickets for cancelled events if the patrons have agreed not to be refunded for the cost of the ticket and agree for the same amount to be treated as a donation. Additionally, the charity will also need to make sure the patrons make Gift Aid declarations.

House of Lords Statement. <https://www.parliament.uk/business/publications/written-questions-answers-statements/written-questions-answers/?page=1&max=20&questiontype=AllQuestions&house=lords&uin=HL2789>

HMRC guidance published on 16 April 2020. HMRC has published guidance on claiming Gift Aid on ticket payments for events that are cancelled due to COVID-19. Includes a six step process for charities to follow

<https://www.gov.uk/guidance/processing-ticket-refunds-for-cancelled-charity-events-during-the-coronavirus-covid-19-pandemic>