

Operation of the Gift Aid Small Donations Scheme during the COVID-19 pandemic

Published by the Charity Tax Group (CTG) on 13 May 2020. Donors who would ordinarily make small donations each week, for example at a church service, are asking if they can keep aside the individual donations that they would normally give and make them separately once the crisis is over, above the standard £30 limit. CTG has now obtained HMRC's agreement that charities can accept multiple cash donations of £30 or under that have been saved up during the crisis. HMRC say 'where it is the case, for example, of separate donations being given in a single envelope, then if the church/charity official is happy these are clearly separate 'small donations' (and clearly stated as such) then they will be eligible for GASDS, as is the case where separate envelopes are used".

<https://www.charitytaxgroup.org.uk/news-post/2020/operation-gift-aid-small-donations-scheme-gasds-covid/>