

# Gift Aid Small Donations Scheme (GASDS)

*From 6 April 2013, your parish can claim top-up payments under the new Gift Aid Small Donations Scheme.*

Gift Aid Small Donations Scheme (GASDS) is a new scheme being introduced in April 2013. It means that parishes can claim a top-up payment on cash donations of £20 or less without the need to collect Gift Aid declarations. Details of each donor that made a GASDS payment do not have to be kept! The GASDS is ideal for small cash donations received on the collection plate on a Sunday or during services during the week.

**Parishes will be able to claim on small donations of up to £5,000 per year. Claiming for £5,000 of small donations will result in a repayment of £1,250 for the parish.**

Parishes wishing to claim under the GASDS will still need to make Gift Aid claims in respect of other donations for which they have Gift Aid declarations in the same tax year, for example, on regular weekly offerings received from parishioners. This is called the 'matching rule': every £10 of donations claimed under GASDS must be matched with £1 of donations claimed under Gift Aid in the same tax year. We believe that this rule will not be an issue for most, if not all, Church of Ireland parishes, however, please contact us if you are concerned.

Payments under this scheme must be claimed using the 'Charities Online' service, which the RCB will take care of for you. The RCB will process GASDS claims on behalf of parishes, as with Gift Aid claims, and we will advise in the coming weeks on how to submit your claim, either when your parish has reached the maximum for the tax year of £5,000 in small donations, or at the end of the tax year (5 April 2014) when you know how much in small donations you have collected throughout the year.

**Parishes do not need to do anything to get GASDS ready, however, a parish must have made successful Gift Aid claims in two of the previous four tax years to qualify.**

**If you think that your parish has not done this, contact the RCB now to get your claims up to date.**



## **The small print!**

Only applies to monies collected after 6 April 2013.

There will be a 2 year time limit for claiming on GASDS donations.

Border parishes should note that, donations collected and/or banked outside the UK are not eligible for GASDS.

For small donations to be eligible for GASDS, parishes must be able to show that they have recorded cash collected in the UK and that it was banked in a UK bank account.