

Christian Congregation of Jehovah's Witnesses



The Ridgeway, London, NW7 1RN Telephone: 020 8906 2211

TAA:TAC June 6, 2014

TO ALL BODIES OF ELDERS

Re: Claims under the Gift Aid Small Donations Scheme

Dear Brothers:

We have received a number of enquiries about how to claim top up payments under the Gift Aid Small Donations Scheme (GASDS) using the HMRC Online Services. For a description of the scheme and how to record receipts under GASDS please see our letter dated TAA:TAC April 25, 2013 regarding Gift Aid changes in April 2013.

When you start to enter your claim on the HMRC website you will be presented with a screen entitled "Repayment claim details" which has three initial questions which must all be answered yes or no. When you say yes to the third question, to indicate that you are claiming under GASDS, another series of questions will appear on the page.

- *Are you claiming a top up payment under GASDS for donations that were not collected in a community building?* Answer: Yes
- *Are you claiming for donations collected in community buildings?* Answer: No
- *Are you connected to any other charities or CASCs for the purpose of GASDS?* Answer: No

Please note that donations received under GASDS are handled completely separately to Gift Aid donations and should not be recorded on the Gift Aid schedule along with regular Gift Aid donations. Instead a separate screen will appear as you work through your claim on the HMRC website. All you need to enter is the total of small donations received in the tax year.

For a full explanation of the claims process, please refer to the HMRC demonstrator which you can find on the following link: <http://www.hmrc.gov.uk/charities/online/charities-demonstrator.pdf>

We trust that this information will assist you to submit your claims for GASDS. Please receive our warm Christian love and greetings.

Your brothers,
*Christian Congregation
of Jehovah's Witnesses*

PS to the secretary: This letter should be retained in the congregation file with other letters relating to accounts.