

What are the time limits for claiming Gift Aid?

There are time limits for making a claim, so you are advised to make sure that you receive all the Gift Aid that you are entitled to by claiming at least once a year. It might be a good idea to include preparation of your claim as part of your annual accounting work.

The time limits for claiming depend on whether your charity is a trust or a company (see Help sheet 6).

Charitable trusts

The relevant period for charitable trusts is the tax year which runs from 6 April in one year until 5 April in the following year.

From 31 March 2010 a charitable trust must make its claims within 4 years of the end of the tax year in which the Gift Aid donations were received.

For example:

- A claim for the year ended 5 April 2009 must be made by 5 April 2013.

CASCs and charities treated as companies

The relevant period for CASCs and charitable companies is their accounting period. The accounting period is the 12 months covered by their financial accounts.

From 31 March 2010 claims by CASCs and charitable companies must be made within 4 years of the end of the accounting period in which the Gift Aid donations were received.

For example:

- A claim for the year ended 31 December 2010 must be made by 31 December 2014.

Are there time limits for transitional relief?

Transitional relief is paid as a supplement on certain Gift Aid claims for the years from 6 April 2008 until 5 April 2011. The time limits for the payment of transitional relief to your charity or CASC are different from those for making a Gift Aid claim.

You do not have to claim transitional relief; it is an automatic payment. However, it will only be added to your repayment if you make a relevant Gift Aid claim within 2 years of the end of the period or year to which it relates. For example, suppose a charitable trust wishes to claim Gift Aid for the year ended 5 April 2010:

- If the claim is made by 5 April 2012, the trust will receive transitional relief in addition to its Gift Aid repayment.
- If the claim is made after 5 April 2012 but before 5 April 2014, the trust will receive its Gift Aid repayment but no transitional relief will be paid.
- If the claim is made after 5 April 2014 HMRC will not be able to repay anything.

Can I make a claim for earlier years?

Yes. You can do this if you have not claimed Gift Aid before or if you have recently received Gift Aid declarations from donors who have made gifts of money in the past 4 years (see Help sheet 2).

