

FAQs for charitable donations

FAQs for the public

- Q.** Can I claim Gift Support on donations I've already made this year?
- A.** Regular giving is available from 2022 onwards. This means that any regular payments made from 1 January 2022 can be counted towards the £50 minimum donation.
- Q.** When will my regular gift qualify for Gift Support?
- A.** Donations must be made in the tax year to qualify. And the total amount donated during the tax year must be £50 or more.
- Q.** Can I add Gift Support to a regular gift in a year to qualify- i.e. I start a £5 per month in June and add a £20 donation to make £50?
- A.** No, Gift Support cannot be added to regular donations to meet the £50 threshold. The intention must be to donate at least £50 at the time the commitment is made.
- Q.** I'm not a taxpayer, but my spouse is. Can I still claim Gift Support?
- A.** No. Individuals who do not pay income tax should not use this scheme. If donations are made by these individuals under this scheme, they will be liable for the tax that is claimed by the charity.
- Q.** Is there a benefit to the taxpayer?
- A.** There is no tax reduction for charitable donations. However, taxpayers should record charitable donations made on their annual tax return to ensure that they are not exceeding the £500,000 limit and to enable effective administration.
- Q.** If I buy raffle tickets or event tickets for £50 or more, can charities claim the tax?
- A.** No, donations must not convey a benefit to the donor. Event or raffle ticket sales provide a benefit to the donor, so do not qualify for Jersey Gift Support.
- Q.** I'm donating a large sum of money. Can I use this scheme?
- A.** If you are making a large donation, you should make sure your tax bill for the year of donation will be **at least** equal to the tax reclaimed by the charity.
- Q.** If I donate goods or services worth £50 or more, can the charities reclaim the tax?
- A.** No, donations must be made in money, for example cheques, bank transfers and cash donations.
- Q.** I donated £50 and the processing fee was £1.20; does this still qualify for the scheme?
- A.** If you donate through a third party such as PayPal and the processing fee reduces your donation to below £50, in these circumstances, Revenue Jersey will accept that this is a donation of £50 and the charity will be able to reclaim the tax. This only applies whereby a processing fee reduced the donation; donations of amounts less than £50 are otherwise not eligible.

- Q.** How do I find my TIN (Tax Identification Number) for tax reclaims on donations?
- A.** Your TIN number can be found on the top right corner of any recent correspondence you've had from Revenue Jersey, such as your ITIS rate notice. It might also be shown on your payslip.

The format is 10 numbers and will look a bit like this: eg 100-XXX-XXXX

FAQs for CHARITIES

- Q.** How often should charities submit Gift Support information to Revenue Jersey?
- A.** Charities can submit this information to Revenue Jersey quarterly, bi-annually or annually for all qualifying donations. For regular giving, charities should submit the claim at the end of the year once the total accumulated donations have been received.
- Q.** Can charities use one form for each individual donor?
- A.** If an individual has made a mixture of regular donations and one-off payments, separate forms should be completed for these two types of donations.
- Q.** What proof do charities need to keep for auditing?
- A.** Charities should keep copies of all forms submitted to them for auditing purposes. Charities should provide Revenue Jersey with all the information required to process their claims but do not need to submit completed forms unless these are requested.
- Q.** What donations are eligible to make a claim to Revenue Jersey?
- A.** Individual donations of £50 or more with a declaration from the taxpayer that includes their TIN (Tax Identification Number). Also, regular gifts that total £50 or more over the duration of the tax year. Donations must not convey a benefit to the donor. Event or raffle ticket sales provide a benefit to the donor, so do not qualify for Jersey Gift Support.
- Q.** Do I always have to send an R10 form?
- A.** No. You can collect the data within a spreadsheet, but you will need to ensure that you have confirmation from the donor for audit purposes. For example, you might use the Race-Nation platform for an online fundraising event. The platform will automatically collect the consent data that's needed by Revenue Jersey which you can export into a spreadsheet and send to Revenue Jersey.