## **GIFT Aiding Group Membership Subscriptions**

Because the Group is a Registered Charity, it is in a position to recover from the Inland Revenue any Basic Rate Income Tax paid by Full Group Members relating to subscriptions paid under a Gift Aid.

The way the Gift Aid scheme operates is as follows:

- a) The Member signs a Gift Aid form certifying that he/she pays income tax and/or capital gains tax at least equal to the tax that the Group reclaims.
- b) The member continues to pay the normal amount of the annual subscription by whichever means (i.e. direct debit, cheque or Banker's Standing Order etc.) is more convenient.
- c) The Group claims the repayment of tax and no further action is required of the Group Member.

The Gift Aid Declaration completed by Members may be for an unlimited term and the amount can vary if the subscription rate changes.

It is emphasised that the scheme does not involve the Group Member in any additional payment, either to the Group or to the Inland Revenue. It merely enables the Group to recover from the Inland Revenue the income tax and/or capital gains tax which has already been paid by the Member.

If the Member pays tax at the higher rate he/she can also reclaim the tax on a Gift Aid subscription amounting to the difference between the basic rate and the higher rate of tax actually paid.

## NORTHUMBRIA ADVANCED MOTORCYCLISTS

		1.07 1.37 4000000
	~	tered Charity No. 1099238
	GIFT	AID DECLARATION
Details of Donor:		
Title:	Forename(s)	Surname:
Address:		
***************************************		
Postcode:		
Declaration:		
make from the date	of this declaration until I notify yo	
I confirm that I pay	income tax and/or capital gains tax	x at least equal to the tax that the charity reclaims.
Signed:		Date:

Notes (to form part of Gift Aid declaration):

- a) You can cancel this declaration at any time by notifying the Honorary Treasurer of the Group.
- b) You must pay an amount of income tax and/or capital gains tax at least equal to the amount of the reclaim on your donations in the tax year.
- c) If in the future, your circumstances change and you no longer pay income tax and/or capital gains tax equal to the amount of the reclaim, you must notify the Honorary Treasurer of the Group.
- d) If you pay tax at the higher rate you can claim further tax relief in your Self Assessment tax return.

Further information should be obtained from Inland Revenue, Financial Intermediaries & Claims Office, St John's House, Merton Road, Bootle, Merseyside L69 9BD or have a look on the web site www.inlandrevenue.gov.uk/charities