



The Gift Aid Small Donations Scheme

What is GASDS?

The Gift Aid Small Donations Scheme (GASDS) allows eligible charities and Community Amateur Sports Clubs (CASCs) to claim a Gift Aid style top-up payment of up to £1,250 on small cash donations they receive in the UK each year without needing a Gift Aid declaration from the donor. Only small cash donations received on or after 6 April 2013 can qualify under this scheme.

The existing Gift Aid scheme requires you to have a Gift Aid declaration from the donor. However, as it can be difficult to get declarations for small cash donations, such as those from street collections, declarations are not needed under the GASDS.

What counts as a small donation?

A small donation is a **cash** donation of £20 or less. It is important that you do not give any benefits to the donor, like discounts or free goods, in return for the donation. Membership fees can never be treated as small donations.

If you have a Gift Aid declaration you should claim Gift Aid on that donation and not GASDS as this will be more beneficial.

Is my charity or CASC eligible?

To use the scheme your charity or CASC must:

- be recognised by HMRC as a charity for tax purposes or be registered with HMRC as a CASC
- have existed for at least two complete tax years (6 April – 5 April)
- have made successful Gift Aid claims in two of the last four tax years, and at least every other year
- not have incurred a penalty on Gift Aid or GASDS claims in the current or previous tax year.

You can see if your charity or CASC qualifies by looking at the chart [‘Can my organisation claim under GASDS?’](#) which is on the following page of this helpsheet.

How much can I claim?

Eligible charities and CASCs can usually claim GASDS on up to £5,000 of small cash donations. As GASDS is paid at the same rate as Gift Aid, where the full amount is claimed the charity will receive a top-up payment of £1,250. The amount you can claim can be increased or decreased depending on a number of factors.





HM Revenue & Customs

Where GASDS claims can be reduced

Matching Rule – The amount that you can claim under the GASDS may be restricted by the matching rule. You must match your claims under the GASDS with claims you have made on donations under the Gift Aid scheme in the same year. This means that for every £1 of ordinary Gift Aid you claim you will be able to claim GASDS top-up payments of £10 up to the maximum limit of £1,250.

You cannot claim Gift Aid and GASDS on the same donation. If you have a Gift Aid declaration for a donation you should claim on it under Gift Aid, not GASDS.

Connected organisations or groups – Charities and CASCs may be ‘connected’ when they are part of a local or national network of similar organisations, such as religious groups or local branches of a national charity. Where the group of charities or CASCs are connected they will only be able to claim up to £1,250 per year for the whole group. More information can be found on HMRC’s website www.hmrc.gov.uk/charities/gasds/connected-charities

Where GASDS claims can be increased

Community buildings – Some charities (but not CASCs) can claim more if they run charitable activities in certain community buildings.

However this usually applies only to larger organisations with local branches where the head office will have told you how to claim.

If you think you might be affected look at the chart [‘How much can my organisation claim under GASDS?’](#) which is on the following page of this helpsheet.

Making a GASDS claim

You can make a GASDS claim using HMRC’s online claim form. More information on claiming can be found on HMRC’s website www.hmrc.gov.uk/charities/online

You must make any GASDS claim within 2 years of the end of the tax year in which you received the small cash donations.

Keeping records

You must keep records as HMRC may ask to see them. You should follow the best practice guidance for cash-handling. You must also be able to show that you have recorded cash that was collected in the UK and banked in a UK bank account and that the individual donations were all £20 or less. You don’t have to keep details of each donor.

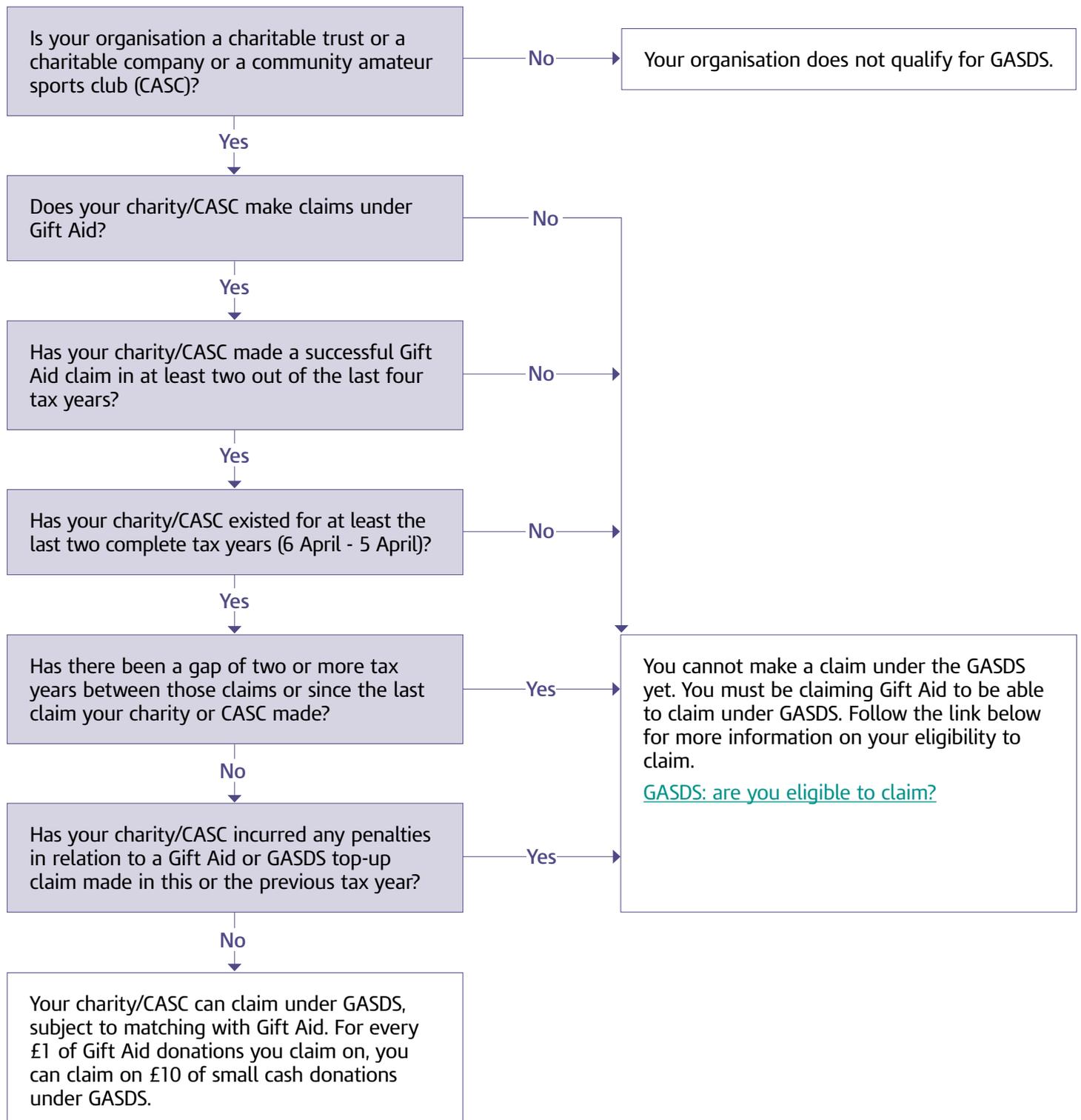
More information

This help sheet is a brief introduction to the GASDS. More detailed information on each of these sections and the scheme in general can be found on HMRC’s website www.hmrc.gov.uk/charities/gasds





Can my organisation claim under Gift Aid Small Donations Scheme (GASDS)?





How much can my organisation claim under Gift Aid Small Donations Scheme (GASDS)?

