

Notes about payments to charities

1 Time limits for making claims

A charity which is a trust for tax purposes must make any claim within five years of 31 January in the year following the end of the tax year to which the claim relates.

A charity which is a company for tax purposes must make any claim within six years from the end of the accounting period to which the claim relates.

There are different time limits for claims to tax credit transitional relief - see schedule R68(TCTR).

2 Repayment interest on a claim is due as follows:

- Trust from 31 January next following the year of assessment to which the income relates.
- Company from 9 months after the end of the accounting period to which the income relates.

If repayment interest is due we will calculate this after processing your claim, and send a second cheque or BACS payment.

3 Liability to tax

You must let us know if the charity is liable to tax. This could be because not all of its income and gains have been applied to charitable purposes, or by making a non-qualifying investment or loan, or because it has received income which is not exempt from tax.

Do not send us your accounts.

4 Inland Revenue enquiries

If your charity is a charitable trust, you must keep records until:

- the 31 January next but one after the end of the tax year to which your tax reclaim relates (for example if you make a tax reclaim for the tax year 2000-2001, you must keep records until 31 January 2003), or
- one year after you make your tax reclaim, rounded to the end of the next quarter (for example if you make a tax reclaim on 25 May 2002, you must keep records until 30 June 2003), or
- FICO completes any audit it has commenced, whichever is the later.

If your charity is a company, you must keep records until six years after the end of the accounting period to which your tax reclaim relates.

5 Charity status

If the charity was established by a Trust Deed, Will or Settlement, tick the 'No' box. Otherwise tick the 'Yes' box.

6 Accounting date where the charity is a company

Enter the date on which the charity's accounting period ends. This will help us calculate any Repayment interest that may be due.

7 Name and address to which the payment is to be sent

We will send the payment to the official who signs the declaration at the address already shown on page 1 of form R68, unless you complete Part 3 *Repayment details* to tell us otherwise.

8 Payment to a nominee

You may authorise another person to receive payment by entering their name and address on page 2 of form R68. Only tick the NOMINEE box if the repayment is to be paid into the nominee's bank account.

9 Repayment of foreign tax

FICO can only repay UK tax. But we can supply you with claim forms for most major foreign Revenue departments.

10 Checking the claim

Please check the schedules for arithmetic errors and transposed figures before submitting the claim.

11 Payment by BACS transfer

The charity will receive payment sooner if we make it direct to a bank or building society account, as you will not have to take a cheque to the bank yourself. If you indicate that you want the payment sent to the charity/nominee's bank or building society account please ensure that the account itself is BACS compatible.

12 Declaration

The declaration must be signed by an authorised official of the charity, who confirms that the claim is correct and that income included in the claim has been applied to charitable purposes only and is exempt from tax. The details of the authorised official must have been notified to FICO.

13 Repayment Claim forms

Please see the list of forms overleaf which tells you which schedule you will need to complete to accompany your claim.

14 Company donations

From 1 April 2000 companies, including companies owned by a charity, will no longer:

- deduct tax from their Gift Aid donations (including their covenanted payments, which will fall within the Gift Aid scheme in future), or
- have to give you a Gift Aid declaration.

They will simply pay you the full donation and claim tax relief when calculating their profits for corporation tax.

Therefore, you should not reclaim tax on donations you receive from a company on or after 1 April 2000. If a company incorrectly deducts tax from its donation, you should tell the company about the new rule and ask it to pay you the sum it has incorrectly deducted.

Schedules, forms and leaflets for use by charities

You can obtain the stationery listed below from FICO. To order, please

- phone or fax your request to the appropriate FICO office, and
- ask for enough stationery to last for one month only
- please remember to quote your reference number.

Charities in England, Wales or Northern Ireland:

Telephone 0151 472 6293 or 6294 Fax 0151 472 6268

Charities in Scotland:

Telephone 0131 551 8504 Fax 0131 552 0746

We will deal with your order as quickly as possible. We aim to process all requests within 28 days of receipt. FICO are happy to accept substitute forms, but before you use them you must first contact us for approval.

Schedules to Repayment Claim R68 and R68(2000)

R68(A)	for claims to repayment of tax deducted from covenanted payments. <i>(up to 5 April 2000)</i>
R68(D)	for claims to payment of tax credit on distributions from UK companies. <i>(up to 5 April 1999)</i>
R68(G)(Individuals)	for claims to repayment of tax deducted from Gift Aid payments by individuals. <i>(up to 5 April 2000)</i>
R68(G)(Companies)	for claims to repayment of tax deducted from Gift Aid payments by companies. <i>(up to 31 March 2000)</i>
R68(F)	for claims to repayment of tax from other income received under deduction of tax.
R68(TCTR)	for claims in respect of tax credit compensation. <i>(from 6 April 1999 to 5 April 2004)</i>
R68(New Gift Aid)	for claims to repayment of tax deducted from Gift payments by individuals, after 6 April 2000.

Other forms and leaflets

IR64	Giving to charity - How businesses can get tax relief.	<i>Also available in Welsh.</i>
IR65	Giving to charity - How individuals can get tax relief.	<i>Also available in Welsh.</i>
IR113	Gift Aid - A guide for donors and charities	<i>Also available in Welsh.</i>
CB(1)	Setting up a charity in Scotland.	<i>Also available in Gaelic.</i>

Helpline and other useful numbers

If you need any help, please phone us. Some useful numbers are shown below. Our general enquiry helpline is open from 8.30am to 5.00pm Monday to Thursday, and 8.30am to 4.30pm on Friday. If you prefer, you can write to us at the address shown on your claim form R68/R68(2000).

VAT enquiries should be directed to your local Customs & Excise Office.

For charities in England, Wales and Northern Ireland ring 0151 472 followed by the four digit number below

Subject/Contact	Number	Subject/Contact	Number
Enquiry helplines	6036/6037	Forms and leaflets requests	6293/6294
Gift Aid enquiries (including forms requests)	6038/6056	Forms and leaflets requests	6268/6037
Payroll giving enquiries	6034	<i>Fax number</i>	6034
Technical enquiries (including charity trading)	6046	<i>Form request fax number</i>	6268
Enquiries about profit shedding deeds	6057	<i>For charities in Scotland ring 0131 551 followed by</i>	
First claims to repayment	6323/6034	Forms and leaflets requests	8504
Other repayment claim enquiries	6031/6032	Other enquiries	8127
Other repayment claim enquiries	6035/6040	<i>Fax number</i>	0131 552 0746