



Summary of UK Gift Aid Regulations

1. Gift Aid allows the Festival to claim back 25p for every £1 donated at no extra cost to you.
2. For the Festival to benefit from Gift Aid on your donation, you must be a UK tax-payer and you must have paid, or expect to pay, tax at least equal to the amount to be reclaimed in the tax year in which the donation is made.
2. The tax paid includes Income Tax, Capital Gains Tax, tax paid under PAYE and tax deducted from bank interest. Other taxes such as VAT and Council Tax are not relevant.
3. Gift Aid is a transitional relief for the charity concerned and does not affect your personal tax position.
4. If you are a higher-rate tax-payer, the Festival will reclaim tax at the basic rate only. You can obtain further relief by including the donations in your tax return.
5. If you want the festival to benefit from Gift Aid, you must make a simple declaration to the effect that you are a UK tax-payer and that you have paid, or expect to pay, tax at least equal to the amount of tax to be reclaimed. The declaration must include your full name and address and must indicate whether it applies to a single donation, past donations (up to four years) or future donations.
6. The Festival's online declaration form can be found via the links on the "Contact" page of this website. By default, it refers to past donations (from 1st January 2019) and future donations. If you wish to submit a declaration for a different period or a specific set of donations, please let us know by telephone, e-mail or letter. All these contact details are also on the "Contact" page.
7. You may cancel the declaration at any time. If you cancel it within 30 days of submitting it, the Festival will not reclaim any tax. If you cancel it after 30 days, we will claim tax on donations you have already made but not on any future donations.
8. You must inform the Festival of any changes to your personal details, if you cease to be a UK tax-payer or if the amount of tax that you pay, or expect to pay, falls below the amount to be reclaimed in any tax year.
9. If the amount of tax that you pay, or expect to pay, falls below the amount to be reclaimed in any tax year and you do not cancel the declaration, HMRC may require you to pay the difference.