

Small Charitable Donations Bill moves closer to becoming law

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CATEGORY:
ARTICLE

The Bill is expected to receive Royal Assent by the end of 2012 so that the Gift Aid Small Donations Scheme can be launched on time in April 2013.

George Osborne has submitted significant amendments to the Bill in response to pressure from the sector. The requirement, reported in the [previous Withers e-alert](#), that charities would have to raise 50p under Gift Aid for every £1 raised under the Small Donations Scheme, has been relaxed to mean that a charity will now only need to raise 10p in Gift Aid to claim £1 under the scheme.

The Chancellor's amendments will also change the eligibility requirements meaning charities must have made successful Gift Aid claims in two out of the previous four years, rather than three out of the last seven years.

When passed the Bill will allow charities and Community Amateur Sports Clubs to claim a type of Gift Aid on small cash donations of up to £20 at a time and up to £5,000 a year.