Claiming Gift Aid online (v4: December 2019)

This guide helps you to claim Gift Aid using the Charities Online service through the Government Gateway. It does not replace the official guidance which can be accessed by clicking on the ⑦ icons.

There are three stages to making a claim….

1. Registering with the Government Gateway for the Charities Online service.

2. Preparing spreadsheets in the format required by HMRC, which may involve downloading LibreOffice

3. Making a claim online, which can include Gift Aid and claims on the Small Donations Scheme.

Step One: Registering with the Government Gateway to Claim Online

1. To register you need to go to https://www.gov.uk/claim-gift-aid-online.

2. Click 'add Charities Online to your HM Revenue and Customs (HMRC) online account'.

3. To sign in using Government Gateway, you need your 12-digit user ID. If you have a login, enter your details, click continue and jump to 4.
   a. If you do not already have a Government Gateway ID, click 'Create sign in details'.
   b. Enter your email address and then enter the temporary code which has been emailed to you.
   c. Provide your full name and create a password and recovery code. Your password must:
      · be between eight and twelve characters (letters and numbers)
      · contain at least one number (0-9) and at least one letter (a-z)
   d. Your 12-digit Government Gateway User ID will be generated. You must make a note of this but it will also be emailed to you. If you write it down, you are also recommended to print the page, so you can verify that it is correct. You will need to keep this safe as it will be needed every time you log in to use HMRC online services, along with your password. Then click the 'Next' button.

4. 'Choose the type of account you need' – select 'Organisation' and press continue.
5. You will now be directed to your 'Business tax summary' page where you can add a business tax account, which includes charity/gift aid accounts.
6. Underneath 'You have not added a tax to this account', click 'add a tax, duty or scheme' to your account.

View and access your business taxes in one place

Business tax summary

Add a tax to your account to get online access to a tax, duty or scheme.

You have not added a tax to this account

Set up your business tax account

When you add a tax, duty or scheme to your account it will appear here.

You may have another account

If you have used the online service to access your taxes before and they are not here, they may be in a different account.

Check if your Self Assessment is in another account

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7. In 'What do you want to add?' select 'Other taxes or schemes'.

What do you want to add?

○ Corporation Tax

○ Self Assessment, including partnerships and trusts

○ Employers or intermediaries, for example PAYE for employers or CIS

○ VAT and VAT services, for example EC Sales List

● Other taxes or schemes

Continue

8. In 'Select a category', select 'Charities – for Gift Aid repayment claims'.

Select a category

○ Alcohol and tobacco wholesaling and warehousing

○ Automatic Exchange of Information (AEOI)

● Charities - for Gift Aid repayment claims

○ Child Trust Fund for providers

○ Fulfilment House Due Diligence Scheme

○ Betting and gaming

○ Housing and land

○ Imports and exports

○ Oil and fuel

○ Manage and register pension schemes

9. You will now be asked for your charity details. You will need your: HMRC Charities Reference Number (often beginning with an X), the postcode of the address registered with HMRC (usually your authorised official), and either the last four digits of your organisation's bank account number that HMRC use to pay Gift Aid into, or if you registered with HMRC after 6th April 2013, your customer account number.

9. Enter Charity Details.
   You will need to enter:
   - Your HMRC Charities Reference Number (often beginning with an X),
   - And the postcode of the address registered with HMRC (usually your authorised official), and either
   - the last four digits of the bank account number that HMRC use to pay your Gift Aid claims into, or
   - if you registered with HMRC after 6th April 2013, your customer account number.

   Then click the 'Request Access' button.

You now need to wait for an Activation code to arrive in the post from the Government Gateway. This will have a tear off cover over a part of the letter, revealing a twelve digit activation code.

Registering to Claim Online: Completing the Process

Once the letter from the Government Gateway has arrived, you will need to complete the registration process following the instructions given.

Log in to HMRC Online Services using your Government Gateway user ID and password, and you'll see 'Charities' listed as one of the 'services you can use'. You'll then need to:
- Select 'activate service'.
- Enter your Charities Online activation code.
- Select 'activate'.

Step Two: Getting the ability to create spreadsheets in the right format.

HMRC require the schedule spreadsheets to be submitted in Open Document format (ODF). This means that you will need to have either of the software programs below installed on your computer:
- Microsoft Excel - Microsoft Office 2010 for Microsoft Windows
- LibreOffice 3.5 for Microsoft Windows, Apple Mac OS and Linux

When you download the spreadsheets (see below) you will need to make sure you choose the right version from the HMRC web page, as there are different versions for Excel and LibreOffice.

Gift Aid Spreadsheets:
At www.gov.uk/guidance/schedule-spreadsheet-to-claim-back-tax-on-gift-aid-donations you will find a link through to a site where you can download LibreOffice for free, and also (right at the bottom) links to the Gift Aid schedule spreadsheet that you will need to attach. Remember, you'll need to select either the LibreOffice version or the Excel version.

At the top of the spreadsheet, you will need to enter the earliest donation date you are claiming for, and any over-claimed amounts from previous claims.

Earliest donation date:	
Box 1	12/12/11 (DD/MM/YY)

Previously over-claimed amount:	
Box 2	

Below that you need to enter information about donors.

The total below is automatically calculated from the amounts you enter in the schedule.

							Total donations:		£4,755.00

Donations schedule table

Item	Title	First name	Last name	House name or number	Postcode	Aggregated donations	Sponsored event (Yes/blank)	Donation date (DD/MM/YY)	Amount
1	Prof	P	Plum	11	AB12 3DF			13/06/13	1,200.00
2	Mrs	Patricia	Peacock	15	AB12 6YY			05/06/13	1,940.00
3	Miss	S	Scarlet	The Red House	AB12 6YT			02/06/13	850.00
4	Col	Maxwell	Mustard	The Old Hall	AB12 3RY			17/06/13	620.00
5						March 2013 envelopes		25/06/13	145.00
6									

You need to enter their title, Initial or First Name and Last name, and then the House name or number and the Postcode; and then for each donor the date of the donation, or the latest in the series and the total amount given. The spreadsheet will calculate the amount of donations at the top of the schedule.

You can enter aggregated donations of £20 or less, up to a total of £1,000 per row. This can be helpful for one-off Gift Aid envelopes. To claim this, leave the donor details blank, and enter a simple description in the Aggregated Donations box. To find out more, see GA8 Aggregated Claims at: www.parishresources.org.uk/giftaid/

Community Buildings Spreadsheets:

If you have more than one church building in your parish, you will need to use the Community Buildings schedule for the Small Donations Scheme. This can be accessed at www.gov.uk/guidance/schedule-spreadsheet-for-community-building-gasds-claims

Community buildings table

Item	Building name	First line of address	Postcode	Tax year 1 ending 5 April	Amount of donations received in tax year 1 (£)	Tax y ending
1	St Agatha's Church	Church Road	AB12 3CD	2014	5,000.00	
2	St Bartholomew's Church	High Street	AB15 9XY	2014	4,208.00	
3						

In the Community Buildings table (shown above) you will need to enter the address of each of your churches (community buildings) along with their postcode. If you do not have a postcode for the church, you should take that of the nearest building with a postcode.

If you have only one church building in your parish, you won't need to use a spreadsheet, and can simply enter the amount claimed on the online form.

Step Three: Making the Claim

Once you have your spreadsheets ready, making the claim is reasonably easy.

You need to log back into the Government Gateway, and then access the services you can use. To access the charities Gift Aid claiming system you need to select "View Account" as shown in red on the screen shot on the right. Then click on the "Make a charity repayment claim" link.

The next screen (shown below) asks you what you want to claim. You are likely to want to claim on Gift Aid, so answer 'Yes', although you can claim GASDS at a separate time from Gift Aid if you wish. You are

likely to answer 'No' to the second question. How you claim on the Small Donations Scheme will depend on whether you have a single church building in your parish (answer yes to the first option – marked with the red arrow A) or whether you have more than one building (answer yes to the second option instead – marked with the blue arrow B). Full guidance on the scheme can be found at: www.parishresources.org.uk/giftaid/smalldonations/ which includes details of how to claim under each option.

You are next asked for details about the organisation.

Even though all PCCs whether registered or not are regulated by the Charity Commission, if you are not registered with the Charity Commission, you will need to answer "none" to the question 'Name of Charity Regulator' (you can then leave the Charity Registration number blank).

You should answer "no" to the question about whether you are a Corporate Trustee. This has nothing to do with whether you are a PCC member!

You then need to input data about your authorised official – the person notified to HRMC who is authorised to claim on your behalf.

The next stage of the process is to attach the spreadsheets you have prepared earlier, first for Gift Aid, and then if you are claiming on more than one church building in your parish, the community buildings spreadsheet.

If everything is fine, then you will see the file incorporated into the screen, as shown in the example on the left.

When you accept this by clicking "confirm details" you see the message below confirming

that the file has been successfully attached.

If there are errors in the file, these will be pointed out, and the file will need correcting and re-attaching.

The final stage of the process is to submit your claim, and to receive confirmation that the claim has been successfully submitted with a submission receipt reference number.

To submit the claim, you first need to complete the 'Declaration' screen, ticking the check box to acknowledge that you understand that false statements can lead to prosecution.

You then need to re-enter the user ID and password that you entered at the start of the process as a security check. On this screen, clicking the "submit" button will submit your claim for payment.

This takes you to a final screen which is an Acknowledgement that the claim has been submitted, and gives you a submission receipt reference number. You should either print the screen or make a note of this number for your records.

Between 8am and 5:00pm, Monday to Friday (excluding public holidays), you can the HMRC Charities helpline if you are having difficulty with submitting your claim on 0845 302 0203.