

What can I claim Gift Aid on?

You can claim Gift Aid on gifts of money from individuals.

- A gift of money is a voluntary donation for which the donor receives little or no benefit or reward (see Help sheet 4).
- Money can take the form of cash, cheques, direct debit or standing order payments, credit or debit card payments, telegraphic transfers or postal orders.

Additionally, some payments to charities are treated as donations for Gift Aid even though they are not strictly defined as gifts. Please read the detailed guidance [‘Gift Aid rules in specific situations’](#) on the HMRC website if you are considering claiming Gift Aid on any of the following:

- **Membership subscriptions** paid to charities are treated as donations as long as the payment is for membership only and does not give the donor personal use of the charity’s facilities or services. This rule only applies to charities; CASCs cannot claim Gift Aid on membership subscriptions.
- **Admission charges** to view a charity’s property can be treated as donations if the payment gives the donor and their family annual admission to view the property, or if a donation of at least 10% more than the standard cost of admission is made.
- **Charity auctions** often encourage people to pay more for an item than it is worth, in order to support the charity. These payments may be treated as donations under certain circumstances. If you are thinking of holding a charity auction, please look at the detailed guidance before you start.

What else can I claim Gift Aid on?

Gift Aid can apply in other situations if the correct procedures are followed carefully. Again, please read the detailed guidance [‘Gift Aid rules in specific situations’](#) on the HMRC website if you are considering claiming Gift Aid for any of the following:

- **Sale of goods on behalf of an individual**
Because Gift Aid applies to gifts of money, a donation of goods to a charity is not a Gift Aid donation. However, it is possible for the charity or charity shop to offer to sell the donated items for the donor, who may then choose to give the cash proceeds of the sale to the charity using Gift Aid.
- **Volunteer expenses**
If a person incurs expenses while doing voluntary work for a charity but does not claim them back, this is not a gift of money and so Gift Aid cannot apply. However, if a charity’s volunteers are paid expenses, and are free to keep the money or make a gift to the charity, they can use Gift Aid on that gift.

- **Adventure fundraising events**

Participants in these events usually pay a deposit and are asked to raise a minimum amount for the charity through sponsorship. Because taking part in the adventure is a benefit to the person taking part, there are restrictions on the sponsorship donations that qualify for Gift Aid. For more information see Help sheet 8.

What donations do not qualify for Gift Aid?

Charities cannot claim Gift Aid on donations from companies, charity vouchers, donations received through Payroll Giving, gifts of shares, gifts in kind or payments for goods or services. Find out more about whether the donation you have received qualifies for Gift Aid on the [HMRC website](#).

