

## **Gift Aid Declaration Notes**

**There are situations where you cannot make a Gift Aid declaration in respect of your membership subscription.** These are where:

1. Your subscription is paid by or claimed back from your employer, or
2. You are claiming tax relief on your subscription as an expense on your personal tax return, or
3. You are in business (as a sole trader or in partnership or as a limited company) and are claiming tax relief on your subscription through the accounts of the business

### **Further notes**

4. If you pay tax at the higher rate you can claim further tax relief in your Self Assessment tax return
5. You can cancel this Declaration at any time by notifying the Institute
6. If in the future your circumstances change and you no longer pay tax on your income and capital gains equal to the tax that the charity reclaims, you can cancel your declaration
7. Please notify the Institute if you change your name and address
8. Please contact the Institute if you have any questions about your Gift Aid donation