



## Gift Aid Small Donations Scheme

The purpose of the Gift Aid Small Donations Schemes (GASDS) is to support the charity sector by providing top-up payments in circumstances where it would not be feasible or practical to obtain a Gift Aid declaration in respect of small donations, for example bucket collections, bag packs, etc.

As a charity you can claim top-up payments on small donations of £30 or less under the Gift Aid Small Donations Scheme (GASDS). You do not need to know the identity of the donors or collect Gift Aid declarations.

You cannot claim for membership fees (which fall under Gift Aid Declarations).

You could get extra payments of up to £8,000 but you can't claim more than 10 times your normal Gift Aid claim (known as the matching rule).

The deadline for this claim is 2 years, not 4 years. There is a max limit set by HMRC each year on this claim (currently £2000)

For full information go to <https://www.gov.uk/guidance/claiming-a-top-up-payment-on-small-charitable-donations>