

GIFT AIDING YOUR MEMBERSHIP SUBSCRIPTION

What is Gift Aid and how does it affect the EI?

Gift Aid is tax relief on money donated to UK charities. The EI is a registered charity. The Inland Revenue (HMRC) treats donations as if the donor had already deducted basic rate tax from them. The EI can then reclaim this tax to increase the value of your donation in the form of your individual membership subscription.

Does it cost me anymore?

No – you pay only your membership fees.

What do I need to do to ensure the EI makes the most of my subscription?

You need first to be eligible under the HMRC rules. These state that:

- you must be a UK taxpayer (You also qualify if you are Crown servants or members of the UK armed forces serving overseas.)
- you must pay enough UK income tax and/or capital gains tax to cover the amount of tax the EI will reclaim.
- non-UK resident members are also eligible, provided you have income or capital gains charged to UK tax at least equal to the gross amount of the subscription (that is, the actual payment made plus the basic rate Income Tax treated as deducted from that payment)
- you must provide the EI with a gift aid declaration.

I recall sending in a form before now. Do I need to send another?

If you are not sure then contact the membership team and we can tell you if we have received a declaration. If you have not filled in a gift aid declaration form or submitted an online declaration then you just need to log on to your EI account [here](#) and follow the online instructions.

What if I am a higher-rate taxpayer?

If you pay Income Tax at the higher or additional rate and want to receive the additional tax relief due to you, you must include all your Gift Aid donations on your Self-Assessment tax return or ask HM Revenue and Customs to adjust your tax code.

Can the EI make backdated claims?

Yes, we can. For 4 years, from the date of the first claim after your Declaration, provided you have been eligible during that time.

I reclaim my subscription from my employer. Am I still eligible?

Unfortunately, no, whether you pay upfront and reclaim your subscription or whether your employer pays it direct but if you start paying your own subscription, we can claim from that date.

Are you able to register me with a business address?

No, under HMRC rules we need you to provide a home address. If you still want your EI correspondence to be sent to your business address, we shall still do so.

I am retired; can you still claim Gift Aid relief?

Yes, the important thing is whether you pay enough UK tax to cover your subscription.

Do I need to do anything else?

No - once you have submitted your declaration and you are eligible under the rules, the EI will make the claim. You do need to **notify us** though if you:-

- Want to cancel this declaration
- Change your name or home address
- No longer pay sufficient tax on your income and/or capital gains.