

# Sussex Masonic Charities

Registered Charity No. 212979

## Declaration

FULL NAME \_\_\_\_\_ Member No. \_\_\_\_\_

ADDRESS \_\_\_\_\_ Lodge No. \_\_\_\_\_

\_\_\_\_\_  
Please complete in black

COUNTY \_\_\_\_\_  
Ink and block capitals

POST CODE \_\_\_\_\_

**I declare that all donations I have made to Sussex Masonic Charities, since 6<sup>th</sup> April 2000, and any payments I make hereafter, are to be treated as Gift Aid Payments.**

**Signed** \_\_\_\_\_ **Date** \_\_\_\_\_

### Notes

Please return the Declaration to your Charity Steward who will send it to Sussex Masonic Charities for registration. Please keep a copy of this form for your own records.

Under the new Inland Revenue rules applying with effect from 6<sup>th</sup> April 2000, which treat all donations made from that date as Gift Aid, it is necessary to make the above declaration before we can reclaim tax. For the tax years 2000/2001 to 2002/2003 this will be at £28 for every £100 donated, equivalent to a 22% tax rate.

Declarations can be cancelled at any time by notice in writing.

Existing covenants where a payment has been received before 6<sup>th</sup> April 2000 will continue until the completion of their term, and will qualify for tax rebate, without the need for a new Declaration.

Covenants signed before 6<sup>th</sup> April 2000 but where no payments were received until after 6<sup>th</sup> April 2000, will be treated as Pledges, and a Declaration has to be made by the donor before tax can be reclaimed under the new Gift Aid rules.

Covenants submitted in the old format from the 6<sup>th</sup> April 2000, will be treated as Pledges, and must also be covered by a Declaration as above.

New Pledges for regular donations can be entered into, and will be a great help to Sussex Masonic Charities in knowing what to expect as planned giving, but a Declaration as above must be made to permit tax to be reclaimed on the donations.

Donors paying higher rate tax can claim relief from their highest rate of tax for such payments, so can give a relatively higher donation at no greater net cost to themselves than a standard rate tax-payer. Charities can only reclaim tax at the standard rate.

The donor must be satisfied that sufficient tax has been paid on income, or tax deducted at source, or capital gains tax, to cover the amount of tax recoverable by Sussex Masonic Charities.

Sussex Masonic Charities must keep adequate records to trace payments back to individual donors, who will themselves be responsible for the repayment of any tax reclaimed which is not covered by tax already paid.

Donors must advise their Lodge Secretary of any change of address so that the Provincial records can be kept up-to-date.