**Introduction**

This guidance is for trustees of charities (including directors of corporate trustees), directors of corporate charities, any employees of a charity and volunteers who:

* act on behalf of a charity
* are involved in appointing people to act on behalf of a charity

to claim tax reliefs or to exert control over spending the charity’s funds.

HM Revenue and Customs (HMRC) have provided short overview of the main points of this guidance and a model declaration for fit and proper persons.

The Finance Act 2010 introduced a definition for tax purposes of charities and other organisations entitled to UK charity tax reliefs (referred to as ‘a charity’ or ‘charities’ in this guidance). The definition includes a requirement that to be a charity an organisation must satisfy the ‘management condition’.

The definition applies to Gift Aid with effect from 1 April 2010. The definition was extended to all other charity tax reliefs administered by HMRC with effect from dates on or after 1 April 2012. The management condition applies, with appropriate amendments, to Community Amateur Sports Clubs (CASC) as well as to charities.

For a charity to satisfy the management condition its managers must be ‘fit and proper persons’. There is no definition in the legislation of a ‘fit and proper person’. This guidance explains how HMRC applies this test to people who have the general control and management of the administration of the charity. HMRC assumes that all people appointed by charities are fit and proper persons unless HMRC holds information to show otherwise. Provided charities take appropriate steps on appointing personnel then they may assume that they meet the management condition at all times unless HMRC considers it necessary to make further enquiries.

Where HMRC finds a manager of a charity isn’t a fit and proper person, a charity won’t necessarily lose entitlement to the charity tax reliefs. HMRC is able to treat a charity as having met the management condition where either that manager has no ability to prejudice the charitable purposes of the charity or the application of its funds, or the circumstances are such that it is just and reasonable to treat the charity as having met the management conditions throughout the period that manager has been in office. A charity’s tax reliefs and exemptions won’t normally be withdrawn during an enquiry into whether it meets the management condition. HMRC may however decide not to make repayments of tax during an enquiry, depending on the circumstances. Where the management condition is found to be satisfied, or HMRC treats the management condition as being met, throughout the period then the charity will qualify for tax reliefs and exemptions throughout the period. HMRC will make any outstanding repayments at the conclusion of that enquiry.

**Why there is the fit and proper persons test**

The fit and proper persons test makes it harder for sham charities and fraudsters working within a charity, or targeting a charity from outside, to abuse charity tax reliefs. It’s not intended as something to deny tax reliefs to charities who make a genuine mistake. Many of the charity tax reliefs work by clawing back tax where the charity hasn’t applied donations or other income or gains for charitable purposes – a ‘look back’ system where tax reliefs and exemptions are given in advance. Where a genuine charity makes a mistake it is usually easy for HMRC to recover the tax due. However where, for example, fraudsters have hijacked a charity or are operating within a charity it may be impossible to recover the tax due.

The fit and proper persons test provides for HMRC to exercise its discretion to allow relief even where the fit and proper persons test isn’t met, where a charity can show it made a genuine mistake and there has been no misuse of charity tax reliefs. This guidance is therefore intended to help charities understand how the test works and what they need to do to ensure they don’t lose their tax reliefs.

**Who the test applies to**

The fit and proper persons test applies to the ‘managers’ of the charity. The term ‘manager’ is defined in the legislation as the persons having the general control and management of the administration of the charity. This can apply to the trustees of charities, directors of corporate charities, directors of corporate trustees, CASC officials, and any other persons having general control and management over the running of the charity or the application of its assets.

The term ‘general control and management’ has a wider scope than that found in the Charities Act 2011, which applies only to trustees of a charity. For example, in a typical small local charity a manager could include the Chairperson, Treasurer, Secretary and the rest of the management committee who have control over expenditure. In a larger charity a manager, would include all trustees or directors of a corporate charity but may also extend to certain employees who are able to determine how a significant proportion of the charity’s funds are spent. Most large charities have a Board of Trustees and an Executive Board of senior employees. In such a case the trustees and members of the Executive Board would be managers of the charity.

HMRC takes the view that charities will have given proper consideration to the suitability of their managers to act in such capacity and that consequently those managers are normally fit and proper persons. However, where HMRC becomes aware of information that suggests that a charity’s managers aren’t fit and proper persons, HMRC will normally raise its concerns with the manager initially and later, if appropriate, with the charity. HMRC may become aware of such information either from information that it already holds or that is passed to it. For example, HMRC may be aware that a certain individual has been involved in fraudulently claiming tax credits. If that same individual is appointed to the management committee of a small local charity, HMRC would want to explore the extent to which that individual was able to exert control over the charity’s finances and tax affairs.

Whilst the definition of managers can cover a wide range of persons in a charity, charities don’t need to notify HMRC about all managers or all changes of managers.

**What the fit and proper persons test is about**

The ‘fit and proper persons’ test is concerned with ensuring that charities aren’t managed or controlled by individuals who present a risk to the charity’s tax position.

If an individual has been

* removed from acting as a charity trustee by a charity regulator
* disqualified from being a charity trustee by a charity regulator

that person won’t be able to satisfy the fit and proper persons test.

A person is automatically disqualified from being a charity trustee under certain circumstances including if they have a conviction involving dishonesty or deception or if they are bankrupt.

However, it doesn’t necessarily follow that individuals who are considered by a charity regulator to be suitable to act as trustees of charities will always be considered to be fit and proper persons for the purposes of the management condition. This is because different charity regulators have different responsibilities and priorities from those of HMRC and therefore carry out different sorts of checks on trustees. Also, HMRC has access to certain information that isn’t available to charity regulators. So, to ensure a consistent approach across all individuals, HMRC tailors its checks to cover areas that are not covered by charity regulators and considers additional information to which the regulators may not have access.

Examples of factors that may lead to HMRC deciding that a manager isn’t a fit and proper person include, but aren’t limited to, where individuals:

* have been involved in tax fraud
* have been involved in other fraudulent behaviour including misrepresentation and/or identity theft
* are known by HMRC to have involvement in attacks against, or abuse of, tax repayment systems
* have been removed from acting as a charity trustee by a charity regulator or been disqualified from acting as a charity trustee or company director
* have used arrangements notified under the Disclosure of Tax Avoidance Schemes ("**DOTAS**") rules in Part 7 Finance Act 2004 in respect of which a reference number has been issued under section 311 of Finance Act 2004, and the arrangements featured charitable reliefs or which used a charity, and their tax position has been adjusted by HMRC to wholly or partly remove the tax advantage generated by the arrangements and such adjustments have become final
* have used tax arrangements which have been successfully counteracted under the general anti-abuse rules (see Part 5 of Finance Act 2013 or section 10 National Insurance Contributions Act 2014, as enacted or as amended from time to time) and such counteraction has become final
* have been actively involved in designing and/or promoting tax avoidance schemes featuring charitable reliefs or which used a charity, and they are:
* a promoter[[1]](#footnote-1) named by HMRC under the Promoters of Tax Avoidance Schemes (POTAS)  legislation in Part 5 of Finance Act 2014, or
* a promoter of any tax arrangements designed or intended to obtain for any person  a tax advantage and such tax advantage has successfully counteracted by HMRC under the general anti-abuse rule (see Part 5 of Finance Act 2013 and section 10 National Insurance Contributions Act 2014 as enacted or as amended from time to time) and such counteraction has become final, or
* a promoter of arrangements notified under DOTAS, in respect of which a reference number has been issued under section 311 of Finance Act 2004, and the tax position of all or any of the users of the arrangements has been adjusted by HMRC to wholly or partly remove the tax advantage generated by the arrangements and such adjustments have become final

For these purposes adjustments or counteraction becomes final when an appeal against such adjustments or counteraction is no longer possible.

For the purpose of this test an individual will not be considered to be actively involved in designing or promoting tax avoidance schemes merely because they work for or in the same organisation or partnership as an individual who has been actively designing or promoting schemes.

However, just because a person has been, say, barred from acting as a charity trustee or one of the other points above applies, it doesn’t follow that the charity will always fail the management condition. In all cases HMRC will consider all the relevant circumstances. For example if manager has used a tax avoidance scheme involving charitable tax reliefs HMRC will consider all the relevant circumstances such as the nature and size of the scheme, the extent of the manager’s involvement and the likelihood of future participation in such schemes.

**What is tax avoidance?**

Tax avoidance is an attempt to exploit legislation to gain a tax advantage that Parliament never intended. This often involves contrived or artificial transactions that serve little or no purpose other than to produce a tax advantage. However, tax avoidance is not the same as tax planning, which involves applying tax legislation in the way it was intended - for example making a donation to charity under Gift Aid. While such actions may reduce the total amount of tax paid, they are not tax avoidance, because they involve using tax reliefs in the way that Parliament intended when it passed the relevant legislation.

You can find out the sorts of activity that HMRC may consider as avoidance from the leaflet 'Tempted by tax avoidance'.

[Download the 'Tempted by tax avoidance' leaflet (PDF 851K)](http://www.hmrc.gov.uk/avoidance/tempted.pdf) [<http://www.hmrc.gov.uk/avoidance/tempted.pdf>]

To encourage charitable endeavour the Government allows charities a number of valuable tax reliefs. Using these in the ways intended is tax planning. For example:

* Encouraging eligible donors to use Gift Aid when making cash donations to charity;
* Giving advice on legacy gifts to charity in a will that will attract tax relief from inheritance tax; or
* Encouraging higher rate tax payers to claim the higher/additional rate relief (the difference between their marginal rate tax and the basic rate of tax) on their cash donation and adjust the amount they donate to charity as a result of the overall cost to them of the donation being lower.

**What happens if a manager is not a fit and proper person**

A charity may claim charity tax reliefs only if it meets the management condition. It will meet the management condition if all of its managers are fit and proper persons. HMRC also has the discretion to decide whether the management condition is to be regarded as satisfied during a period where 1 or more managers aren’t fit and proper persons. HMRC may apply this discretion if it considers that either:

* the failure to meet the management condition hasn’t prejudiced the charitable purposes of the charity, for example, because the manager isn’t in a position to be able to influence the charitable purposes of the charity or the application of its funds
* the circumstances are such that it is ‘just and reasonable’ to treat the management condition as being met

**How HMRC applies discretion in practice**

When considering the application of the fit and proper persons test to particular managers, HMRC takes account of the likely impact on the charity’s tax position. The position that the person holds within the organisation is very important as those with greater control over how the charity tax reliefs are claimed, processed and used will clearly present a greater risk than those with no such control. As a result, the checks HMRC applies vary from case to case, depending on individual circumstances.

HMRC considers that any person who has no dealings with HMRC and no control over financial issues or spending charity funds, even if the person is not a fit and proper person, is unlikely to affect the charity’s eligibility to tax reliefs and the charity is therefore likely to meet the management condition.

As an example, charities concerned with the rehabilitation of offenders may knowingly appoint ex-offenders to management positions within the charity. In such a case HMRC applies the fit and proper test flexibly.

If a person might not be considered to be a fit and proper person but is not able to exert control over the charity’s finances and tax affairs then HMRC will consider that the person can’t affect the charitable purposes of the charity and the charity would be treated as meeting the management condition. For example this would happen if the person was on the management committee but not on the finance committee of the charity, had no access to charity funds and couldn’t authorise expenditure without the approval of the full management committee and wasn’t in a position to otherwise unduly influence financial decision making.

If the charity wishes to give the person some financial responsibility, such as making claims to tax relief on behalf of the charity then, provided the charity puts in place adequate controls, HMRC may accept the person as being a fit and proper person for the purposes of the management condition. However in such cases the charity should advise HMRC of the circumstances when they notify HMRC of the appointment.

In appropriate cases HMRC will work with the charity in an attempt to ensure that eligibility for the charity tax reliefs continues

**When it may be reasonable to treat the management condition as being met**

Where a charity unknowingly appoints a person who isn’t a fit and proper person to a position where they have dealings with HMRC, or control over spending charity funds, the charity won’t necessarily lose access to charity tax reliefs.

For example, if HMRC identified a manager who wasn’t a fit and proper person to hold a position giving them influence over the finances of the charity, and the charity does either of the following:

* moves that person from that role to, say, another role where they wouldn’t have influence
* puts in place close supervision of the person’s activities in relation to their financial activities on behalf of the charity

then HMRC has the discretion to treat the charity as having met the management condition throughout the period of the manager being in office. As a result the charity won’t lose its entitlement to the charity tax reliefs during that period. However, if a charity doesn’t amend its organisation in response to an approach from HMRC then HMRC may refuse the charity’s claims to reliefs.

If a charity has unknowingly appointed a manager who isn’t a fit and proper person, and that person has misapplied some of the charity’s funds without the charity’s knowledge, the charity won’t necessarily be denied charity tax reliefs and exemptions. Where the charity can demonstrate that it had taken reasonable steps and wasn’t party to the misapplication of funds then HMRC will work with the charity in an attempt to correct the position.

**How the fit and proper persons test is applied**

HMRC doesn’t offer a clearance service for charities to confirm that particular managers are fit and proper persons. HMRC will generally assume that charities have given proper consideration to the suitability of their managers to act in such capacity, and that consequently those managers are fit and proper persons.

If a charity appoints a person whom the charity considers may not be a fit and proper person (for example a convicted fraudster) to a position where that person is able to exert control over the charity’s finances and tax affairs, the charity should explain in a letter the circumstances of that appointment. HMRC will work with the charity to help them meet the management condition, for example by agreeing what level of supervision of the person’s activities would be required.

HMRC applies a risk-based approach and carries out full checks where there appears to be a high risk of non-compliance, including where it receives information of potential fraud.

Where a charity is regulated by a charity regulator in its home country, HMRC also takes into account the checks that the regulator has carried out on any managers, to ensure that checks are not duplicated. However, if the person hasn’t been subject to previous checks, or is based in a country where there is no other regulation of the organisation then, depending on the potential risks presented, the checks that HMRC carries out may need to be extensive. As a result such checks may take some time to complete.

**If a manager isn’t considered a fit and proper person**

HMRC would always encourage a person who is appointed as a manager of a charity to be open and honest with the charity to prevent problems arising. If the charity knows a person may fail the fit and proper persons test they can seek early advice from HMRC about what to do to prevent any loss of tax reliefs.

Where the charity hasn’t already approached HMRC but HMRC is concerned that a manager may not be a fit and proper person HMRC will normally notify that person of the grounds for concern and give them the opportunity to challenge HMRC’s view. The person may wish to include the charity in the discussions but there is no obligation to do so.

If following the discussions HMRC continues to consider the person isn’t a fit and proper person, and also considers that it wouldn’t be appropriate to exercise its discretion in relation to the management condition, HMRC will notify the person in writing of their decision.

If the person is dissatisfied with HMRC’s decision that they aren’t a fit and proper person they can ask for that decision to be reviewed by a senior manager in HMRC Charities. The person should write to:

Charities, Savings and International 2
HM Revenue and Customs
BX9 1BU

Which senior manager reviews the case will depend on who in HMRC took the decision the person wasn’t ‘fit and proper’. The decision would normally be reviewed by a manager not involved in the original decision.

If the reviewing manager considers the original decision was correct and the person is still dissatisfied with the decision that they aren’t a fit and proper person they can ask for that decision to be reviewed again by the Head of HMRC Charities. The person should write to the Head of HMRC Charities, at the address shown above.

If the Head of HMRC Charities upholds the decision and the person is still dissatisfied then they can ask the Adjudicator to look into the case. The Adjudicator is a fair and unbiased referee, and the service is free. The Adjudicator will look at the complaint only after it has been considered by the Head of HMRC Charities.

The Adjudicator’s Office looks into complaints about mistakes and the use of discretion in HMRC (amongst other issues). A complaint should be raised with the Adjudicator’s Office within 6 months of a decision by the Head of HMRC Charities, and the Adjudicator aims to reply to initial contact within 10 days. The Adjudicator’s Office will need certain information such as contact details, as well as details about the specific complaint being made as detailed on the [Adjudicators Office website](http://www.adjudicatorsoffice.gov.uk/). A friend, relative or professional adviser may represent the person, but the person must submit written authority to the Adjudicator’s Office first.

The Adjudicator’s Office will initially screen the person’s complaint and if content that HMRC has had sufficient opportunity to consider the position fully (that is the Head of HMRC Charities has given their decision) the Adjudicator’s Office will consider an investigation. As part of any investigation, the person may be asked to attend (or the person may request) a meeting to give further information or evidence. Adjudicator’s Office enquiries may conclude by way of a recommendation letter (setting out what, if anything, HMRC should do to put the position right) or by way of mediation where the Adjudicator’s Office will set out a resolution acceptable to the person and HMRC.

You can find out about the [HMRC Complaints procedure](https://www.gov.uk/complain-to-hm-revenue-and-customs) on the GOV.UK website.

**What happens to the charity if a person is not fit and proper**

Where HMRC has found someone isn’t a fit and proper person then, as explained above, HMRC will normally advise the person of its decision and the person may ask for that decision to be reviewed. If, after those reviews, HMRC still considers the person isn’t fit and proper HMRC will normally ask them if they intend remaining as a manager of the charity. If the person stands down as a manager HMRC won’t normally inform the charity; however, if they remain as a manager HMRC will notify the charity that it considers that the manager is not a fit and proper person, if the charity is not already aware. HMRC isn’t normally able to disclose specific concerns about the person to the charity without the person’s permission but they will need to explain that, because the manager isn’t a fit and proper person, the management condition isn’t met and so tax relief may not be given.

HMRC will also, where appropriate, advise the charity what it must do, and by when, if HMRC is to apply its discretion to treat the charity as having met the management condition throughout the period of the person’s term in office. For instance, the conditions may require the charity to move the manager from a particular role within a specified period or ensure that person has no access to, or control of, charity funds or put in place close supervision of the person’s activities.

A charity’s tax reliefs and exemptions won’t normally be withdrawn during an enquiry into whether it meets the management condition. HMRC may however decide not to make repayments of tax during an enquiry, depending on the circumstances. Where the management condition is found to be satisfied, or HMRC treats the management condition as being met, throughout the period then the charity will qualify for tax reliefs and exemptions throughout the period. HMRC will make any outstanding repayments at the conclusion of that enquiry.

If, in exceptional cases, the charity doesn’t make any changes HMRC may reject the charity’s claim to tax relief. The charity would have a right of appeal through the normal procedures, either by way of appealing against HMRC’s refusal of the claim or against an amended assessment to tax, depending on whether the claim to relief was included in a tax return.

Find out [how to appeal against a decision](https://www.gov.uk/complain-to-hm-revenue-and-customs) on the GOV.UK website.

**What HMRC tells charity regulators**

HMRC works closely with the UK charity regulators and where HMRC identifies a manager who isn’t considered to be a fit and proper person HMRC will advise the relevant charity regulator of the concerns, where permitted by law to disclose the information.

**Complying with the fit and proper persons test**

HMRC assumes that trustees of a charity wouldn’t knowingly appoint someone who wasn’t a fit and proper person. HMRC’s general presumption is that all managers are fit and proper persons and HMRC won’t routinely ask charities to demonstrate that their managers are fit and proper persons. HMRC will consider use of its discretion to treat a charity as meeting the management condition where managers who might not be considered to be fit and proper persons aren’t able to exert control over the charity’s finances and tax affairs.

However, HMRC will expect charity trustees to be able to show, if asked, that they have given proper consideration to the suitability of people they appoint to positions of trust or influence in the charity, where they are able to exert control over the charity’s finances and tax affairs.

It’s up to charities to decide how they will be able to demonstrate that they have given proper consideration to the suitability of managers, and that the managers are fit and proper persons.

Some, but not all, charities will already have procedures in place, such as records of following up references for the person on their appointment. Charities may wish to devise their own procedures or, if they wish, they can follow the suggested procedure below.

**Suggested procedure for charities when they appoint new managers**

There is no statutory requirement for charities to follow this suggested procedure but asking managers to read the helpsheet and sign a declaration based on the model declaration included in the helpsheet is one way the charity can demonstrate to HMRC that it has taken the necessary steps to reassure itself its managers are fit and proper.

Using the helpsheet and model declaration in the way suggested will mean that a charity can assume that they meet the management condition at all times unless they knowingly appoint a manager who isn’t a fit and proper person to a position from which the person is able to influence the charitable purposes of the charity or the application of its funds or, exceptionally, they are challenged by HMRC:

1. Charities should ask all newly appointed managers to read the helpsheet and sign a declaration based on the model declaration (the term ‘manager’ in this context means more than the everyday meaning of the word).
2. Assuming the manager signs the declaration then the charity should keep that declaration in case HMRC asks to see it. The declaration should be kept for the duration of the manager’s engagement with the charity, and for 4 years after the manager has departed.
3. If the new manager is to be one of the ‘authorised officials’ or ‘other officials’ as described below the charity will need to notify HMRC of their appointment on form ChV1.
4. The charity can then assume that they meet the management condition unless HMRC contacts them.
5. If the manager refuses to sign the declaration (and refuses to comply with any other attempts by the charity to verify their suitability as a fit and proper person) then the charity should decide for themselves whether that person should be appointed as a manager of the charity and what financial responsibilities they should be given.
6. If the person signs the declaration but adds additional information, the charity will need to consider that information and decide whether to seek advice from HMRC on what to do.

**Managers charities need to tell HMRC about**

As explained above the definition of ‘managers’ covers a potentially wide range of persons. HMRC need to ensure that the managers making tax claims and receiving tax payments are authorised to do so by the charity and are fit and proper persons.

HMRC may ask a charity about any of its managers but, unless specifically asked to provide more details, charities should only tell HMRC when they appoint or change certain categories of managers.

**The authorised official**

This is the person within your charity you have told HMRC is authorised to deal with your tax affairs, make Gift Aid or other repayment claims and Gift Aid Small Donations Scheme (GASDS) claims and, where necessary, sign and submit tax returns. They will also be the person HMRC will contact if they have any questions about your charity. Charities can appoint 2 authorised officials and where they do so they need to inform HMRC of both.

**The other officials**

These will normally be trustees or directors of the charity (if the charity is a company), or CASC officials. You need to nominate a minimum of 2, maximum of 4, other officials.

Charities may also appoint a nominee or nominees, who are individuals or organisations outside your charity who you have authorised to submit Gift Aid claims, other repayment claims and GASDS claims to HMRC on your behalf. They might just make the claims for your charity or they might make the claim and receive the repayment or payment for your charity and other charities. Although nominees aren’t ‘managers’ for the purposes of the fit and proper persons test, you do still need to notify HMRC if you appoint a nominee or that nominee changes.

HMRC will only act on information about changes to the authorised official, other officials and nominees (and agents – see below), and changes to the charity’s details such as their address and bank account if the notification is made by existing authorised officials or other officials.

**Charities with an existing HMRC charity reference**

Charities that already have an HMRC charity reference aren’t normally asked to [register with HMRC online](https://www.gov.uk/charity-recognition-hmrc) to confirm their eligibility to charity tax reliefs.

They don’t need to do anything until they need to notify changes to the charity’s details, such as their address, or changes in the people who deal with HMRC on a day to day basis (authorised officials, other officials or nominees) or the charity’s agent (see below).

**Charities without an existing HMRC charity reference**

The first time a charity claims a tax relief or exemption HMRC may ask them to register their details online.

HMRC asks all charities claiming Gift Aid repayments of tax for the first time register with them.

If you are asked to [register your charity’s details](https://www.gov.uk/charity-recognition-hmrc) you will need to provide information about the authorised officials, other officials and nominees.

Once HMRC is content that a charity is entitled to claim tax reliefs and exemptions they will issue it with an HMRC Charities reference. This is a reference number starting with 2 letters followed by some numbers such as QQ123456A.

**Telling HMRC about changes**

HMRC asks all charities to let it know when certain managers change. Charities don’t need to inform HMRC of all changes to managers.

Notification of changes should be made on the ‘HMRC Change of Details Form’ [(ChV1)](https://www.gov.uk/government/publications/charities-change-of-details-form-chv1) which is also the form for charities to notify HMRC of certain other changes to their organisation.

Charities only need to inform HMRC when the following people change:

* authorised officials (charities can have 2 of these)
* other officials
* nominees
* agents

You should use form ChV1 to notify HMRC about such changes – except agents. You don’t have to tell HMRC about changes of other managers unless you wish to do so. If you do wish to do so then you should use form ChV1 to explain what other managers have left and what new ones have arrived.

**Agents acting on behalf of your charity**

An agent is an individual or organisation outside your charity who acts on your behalf, such as an accountant or lawyer. You don’t have to have an agent, but if you do, they can submit tax returns, prepare accounts or exchange information with HMRC on your behalf. There is a separate process for informing HMRC that you have appointed an agent using authorisation form 64-8. [Form 64-8](https://www.gov.uk/government/publications/tax-agents-and-advisers-authorising-your-agent-64-8) is available on the GOV.UK website and you must send HMRC a completed form whenever you appoint a new agent.

However there are specific situations where, in addition to the form 64-8 you must send a completed ChV1 regarding an agent if:

* you appoint an agent as a nominee for your charity
* they cease to act as a nominee

The only time it’s possible for an agent to be the ‘authorised official’ is if the agent is already a ‘manager’ of your charity. This would normally apply where the agent is a trustee or director of the charity. If an agent is not already a ‘manager’ then they can’t be the authorised official for your charity. You need to tell HMRC when an agent is appointed as your authorised official, or when they cease to be, on the ChV1.

Don’t send your completed form 64-8 to the Central Authorisation Team, send it to:

Charities, Savings and International 2
HM Revenue and Customs
BX9 1BU

[Contents](https://www.gov.uk/government/publications/charities-fit-and-proper-persons-test/guidance-on-the-fit-and-proper-persons-test#contents)

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1. The meaning of a ‘promoter ‘ in this context is explained in the Promoters of Tax Avoidance Schemes guidance: https://www.gov.uk/government/uploads/system/uploads/attachment\_data/file/313987/Promoters\_of\_Tax\_Avoidance\_Schemes\_Guidance\_v1\_0.pdf [↑](#footnote-ref-1)