

Agenda: CTG Observer Members Meeting

10 December 2018, 14:00-17:00 – Wellcome Trust (215 Euston Road, London, NW1 2BE)

<p>VAT updates</p>	<ul style="list-style-type: none"> ■ Advertising ■ VAT and hospices – Continuing Care funding ■ <i>Marlow Rowing Club</i> – charities that issued zero rate certificates based on <i>Longridge</i> ■ Research project to quantify the value of VAT reliefs for charities ■ Making Tax Digital ■ Virtual inspections by HMRC ■ Review of case law developments including <i>Serpentine</i>, <i>Wellcome</i>, <i>Gmina Ryjewo</i>, <i>Roman Catholic Diocese of Westminster</i>, <i>YMCA</i>, <i>Adecco</i>, ■ VAT guidance including grants, sponsorship, medical/veterinary equipment ■ E-publications and other European developments ■ Budget announcements including VAT refunds for village halls + VAT registration threshold
<p>Giving updates</p>	<ul style="list-style-type: none"> ■ Updates from the Gift Aid practical issues working group, including <ul style="list-style-type: none"> ○ Gift Aid Declarations ○ Intermediaries fees ○ Facebook Donate ○ Gift Aid education in fundraising packs ○ Virtual gifts ■ Champions Fun Learning Centre case ■ Budget announcements including: Retail Gift Aid, GASDS and donor benefits ■ Giving incentives including IHT relief and Living Legacies
<p>Other issues</p>	<ul style="list-style-type: none"> ■ Charity Tax Commission ■ Business rates including Retail Discount ■ Community Infrastructure Levy ■ Small trading exemption ■ IR35 (Off-payroll working) ■ Corporate Criminal Offence ■ Corporate Interest Restriction ■ Charities SORP ■ Probate fees ■ Taxation of trusts

The voice of charities on Tax

Charity Tax Group
Church House
Great Smith Street
London SW1P 3AZ

T +44 (0)20 7222 1265
E info@charitytaxgroup.org.uk
Follow us @charitytaxgroup
www.charitytaxgroup.org.uk

Charity Tax Group Limited
Registered in England, No. 08028281

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