

**Agenda: CTG Observer Members Meeting**

**26 February 2020, 14:00-17:00 (coffee from 13:45)**

**Wellcome Trust (215 Euston Road, London, NW1 2BE)**

<p><b>VAT updates</b></p>	<ul style="list-style-type: none"> <li>■ Advertising</li> <li>■ VAT status of DfID grants and other similar funding</li> <li>■ VAT and digital reading materials following the <i>News Corp</i> case</li> <li>■ Recent case law developments including <i>RSR Sports Ltd</i>, <i>Marites Salabit</i>, <i>University of Cambridge</i>, <i>Westow Cricket Club</i></li> <li>■ Charity Commission linking directions – implications for VAT</li> <li>■ Making Tax Digital</li> <li>■ Seat naming</li> <li>■ Medical research equipment</li> <li>■ CTG research project to quantify the value of VAT reliefs for charities</li> <li>■ Partial exemption consultation (if HMRC has published its response by then)</li> <li>■ VAT and cross-border transactions</li> </ul>
<p><b>Giving updates</b></p>	<ul style="list-style-type: none"> <li>■ Updates from the Gift Aid practical issues working group, including             <ul style="list-style-type: none"> <li>○ Future of Gift Aid subgroup</li> <li>○ Facebook Donate</li> <li>○ Gift Aid education in fundraising packs/paying in pages</li> <li>○ Data protection and Gift Aid</li> <li>○ Gift Aid and text giving</li> </ul> </li> <li>■ Retail Gift Aid</li> <li>■ Charity Tax Commission – post report developments</li> <li>■ Proposals to promote tax effective giving</li> <li>■ Tapered annual allowance for pensions</li> </ul>
<p><b>Other issues</b></p>	<ul style="list-style-type: none"> <li>■ Updates from the Charity Tax Forum meeting (14 February 2019)</li> <li>■ Budget 2020 – CTG submission</li> <li>■ IR35 (Off-payroll working)</li> <li>■ Business rates including consultations and case law</li> <li>■ 5MLD and Trust Registration Service (TRS)</li> <li>■ OECD consultations</li> <li>■ Charity tax returns</li> <li>■ Corporate Criminal Offence guidance</li> <li>■ Retail Discount</li> </ul>