**Agenda: CTG Observer Members Meeting**

**9 July 2019, 14:00-17:00 – Wellcome Trust (215 Euston Road, London, NW1 2BE)**



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| **Overview** | * Autumn Budget priorities
* Charity Tax Commission
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| **VAT updates** | * Making Tax Digital (possibly including an update from HMRC)
* Advertising
* VAT guidance on issues including sponsorship
* Partial exemption consultation
* Flexibility of RCP commercial activity rules for new buildings?
* CTG research project to quantify the value of VAT reliefs for charities
* Review of case law developments including
* Domestic reverse charge for building and construction services
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| **Giving updates** | * Updates from the Gift Aid practical issues working group, including
* Future of Gift Aid subgroup
* Data issues and common errors
* Feedback from recent Gift Aid audits
* Facebook Donate
* Gift Aid education in fundraising packs
* Intermediaries fees
* Gift Aid donor benefits
* Aggregated donations
* Charitable Remainder Gifts
* Gift Aid Awareness Day 2019
* Declaring Gift Aid income
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| **Other issues** | * Charity tax returns
* Business rates
* IR35 (Off-payroll working)
* 5MLD and Trust Registration Service (TRS)
* Apprenticeship Levy
* Tax liability for overseas payments
* Employer provided living accommodation
* Social Investment Tax Relief
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