**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 |
| **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 |
| **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 |
| **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 |