

Charity Tax Group Annual Review 2011–12



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Our story in pictures





“Anyone who thinks lobbying is glamorous should look at the painstaking work of the Charities’ Tax Reform Group”

Heather Lamont, then Editor, *Charity Finance*, 2001

CTG Thirty Years on

It has been thirty years since Tim Yeo and eight charities set up the VAT Reform Group to meet their pressing concerns about VAT. When over 200 charities elected a steering group on 23 September 1982, the rock band Survivor topped the singles charts. Well, the VAT Reform Group not only survived but as the Charities’ VAT Reform Group, the Charities’ VAT and Tax Reform Group, the Charities’ Tax Reform Group and, ultimately, the Charity Tax Group, the group broadened its scope, widened its membership, deepened its knowledge, honed its technical expertise and consolidated its reputation as a trusted representative of the sector on tax.

How?

By consistently putting forward sensible, workable proposals to get its points across to policy-makers, officials and politicians in order to get its proposals put into practice. By being prepared to be outspoken and unpopular and to think outside the box.

Why?

Because CTG’s members know the crucial difference that a favourable tax environment can make – and does make – to the work of their charities, however much the nature of that work changes or the charities themselves respond to changing needs. The Group’s eight original members included The Spastics Society, Help the Aged and the Royal National Institute for the Deaf. The work of Scope, Age UK and Action on Hearing Loss continues, whatever organisational or name changes have taken place in the past 30 years. And that goes for all of CTG’s 400+ members.

Enormous thanks are due to past and present members of the Management Committee and to all my predecessors as Chairmen. I give my personal thanks to them, to Tim Yeo for starting it all, to CTG’s Honorary Officers, to Peter Jenkins, who has been a fount of knowledge and wisdom and on whom we have relied heavily over many years and to Helen Donoghue and her team. I am immensely grateful for the willingness of Charity and Observer members to share their experience, expertise and sense of humour. You have enlivened CTG’s meetings, discussions and working groups and have willingly responded to calls for evidence.

CTG is also engaged in providing briefing and analysis that is useful to charities and to their finance teams, as well as making technical advice available to members. As ever, we want more new members to benefit from membership. So in 2011/12 CTG went on the road, with meetings in the Midlands, North-West and Scotland, and this will continue each year.

Reviewing CTG’s first thirty years, I am impressed by the diversity of approaches taken by the Group to make consistently well-argued cases. Sometimes CTG runs memorable, short-term public campaigns. More often we work quietly behind the scenes on increasingly complex tax issues – working together, learning from each other, developing relationships, devising and testing technical solutions.

There are many challenges ahead which have been magnified by the announcements in the Budget about the cap on tax reliefs and the withdrawal of the zero rate on listed buildings.

I strongly believe that the backlash from the sector on both measures illustrates the value for the Government of engaging with sector experts before the announcement of new tax measures rather than afterwards.

Everything CTG does is driven by the needs of the beneficiaries of the charities with which we work. We feel passionately that the tax system should not disadvantage those providing services to those most in need.

In the 16 months since I became CTG’s seventh chairman we have had two Budgets, a change of Minister, several good initiatives from Government, a few not-so-good initiatives and, more recently, a couple of body blows to the sector.

There is so much to be done. It never ceases to amaze me how CTG achieves so much with so little. But to continue to deliver for the charity sector in an increasingly complex legislative world CTG needs more charities to get involved in its work. This requires both financial commitment and active participation in what CTG does. If this can be secured, I am confident that the CTG Chairman in another thirty year’s time will be able to reflect on another thirty years of success.

More than ever, we need a dedicated, specialist sector body like the Charity Tax Group and I am proud to be its Chairman.

John Hemming
Chairman

CTG Activities 2011–2012



“The Charity Tax Map is an extraordinary reference document for charities and for policy makers – the tax descriptions are sensational good”

Dave Hartnett, CB, Permanent Secretary for Tax, HMRC, February 2011



A few landmarks and successes

Since 1982 CTG has put the case for charities to seven Chancellors of the Exchequer and nineteen Charity Tax Ministers at the Treasury, as well as to seven EU Tax Commissioners – and we have met almost all of them.

Conservatively, we calculate that CTG has saved the sector over £7.5 billion since 1982, mainly by persuading Governments not to take measures to impose additional tax on the sector. But, as we have seen recently, we also know that there is much more work to do, especially in these difficult times.

“As the widely respected Charities’ Tax Reform Group put it ‘smaller charities lack the resources to pay professional advisers...’ The Group will look at ways of helping smaller charities with their tax burdens”

Report of Social Justice Policy Group, commissioned by David Cameron MP, December 2006

1980

1982

VAT Reform Group formed to campaign to change VAT regulations – eight founder charities

Commons Early Day Motion on charities and VAT attracts the support of 260 MPs

First open meeting attracts over 200 charities

Petition presented to 10 Downing Street with hundreds of thousands of signatures calling for VAT relief for charities working with disabled people

1983

High profile press campaigns include:

- sending the Chancellor a ‘VATenline’ on 14 February: author and sailor Clare Francis and John Hannam MP presented a heart-shaped cheque to the Chancellor on Valentine’s day for £7m – showing the annual VAT bill for the members of the group
- giving the Chancellor a giant twelve-page card showing what charities gave the Treasury on each day of Christmas

The VAT Reform Group becomes the Charities’ VAT Reform Group (CVRG) as the number of members grows

Commons Early Day Motion calling for VAT relief for charities secures support of over 350 MPs

1984

The campaign identifies the best solution for service-providing charities: the extension of s20 of the VAT Act to cover charities as well as local authorities and other bodies (now s33 of the 1994 VAT Act)

Sir Bob Geldof persuades the Government to refund the VAT on the Band Aid single – and supports the group’s campaign for wider VAT relief for charities

1985

Group undertakes first detailed survey of the tax position of charities

1986

Rapid growth in the group’s membership

Zero-rating secured for:

- medical research equipment – worth over a million pounds a year to the Imperial Cancer Research Fund (now CRUK)

- charity advertising
- medicinal products (for humans and animals) supplied to a charity (worth £millions a year to PDSA)
- welfare vehicles (including car tax)
- lifts and alarms
- sound-recording equipment for charities working with blind people

Payroll Giving introduced – CVRG involved in discussions on the design of the scheme

CVRG involved in successful lobbying for extension of single gift tax relief by companies (now company Gift Aid)

1987

As members become more concerned about wider tax issues and CVRG is increasingly consulted by other agencies of Government, especially the Charity Commission, the group becomes the Charities’ VAT and Tax Reform Group (CVTRG)

Further measures improving the 1986 concessions introduced

Peter Jenkins, then Head of Indirect Tax at Ernst & Young, becomes consultant to the group

1988

As the first hints of the extent EU’s VAT harmonisation agenda emerges, CVTRG is involved in intense lobbying and awareness-raising about threats to charities, especially on the need to retain the UK’s zero-rates. The campaign catches the eye of the celebrated writer and cartoonist, Barry Fantoni, who captures the issue in a Times cartoon

Successful campaigning with key members charities to protect the VAT zero rate for donated goods – worth £70 million a year in 1988

Barry Gifford (RNIB) becomes Chairman

1989

VAT zero-rate for construction of charity buildings protected – worth £125 million a year at the time

VAT relief secured for charity fund-raising events and for medical sterilising equipment

CVTRG becomes the Charities’ Tax Reform Group (CTRG).

1990

“The Chancellor should also have discussed the issue in advance with the Charities’ Tax Reform Group”

Rt Hon Alf Morris MP, May 1993

1990

CTRG heavily involved with others in the sector in successful lobbying for income tax relief on single donations of £600 or more by individuals – Gift Aid!

Successful lobbying for increase in the limit on donations qualifying for tax relief under the payroll-giving scheme

CTRG negotiates beneficial VAT and direct tax treatment of affinity credit cards with Inland Revenue, Customs and Excise and the credit card companies

1991

Zero rating of charity advertising extended to television, radio and cinema advertising

VAT relief secured for one-off fundraising events by trading subsidiaries of charities

1992

Intensive lobbying at EU level, including launch of pan-European campaign by the EU’s Tax Commissioner, Mme Christiane Scrivener

Adrian Randall (Cancer Research Campaign) elected Chairman

European Charities’ Committee on VAT (ECCVAT) founded, chaired by Adrian Randall

CTRG negotiates text of European Commission draft proposal to allow a reduced rate on outputs of charities and also on inputs to charities

1993

European Council of Finance Ministers agrees to allow reduced rate on outputs by charities – a crucial backstop if exemptions are lost – recognising for the first time in EU VAT law that the work of charities is special. Unfortunately, three Member States reject the Commission’s proposal that the relief should also apply to inputs tax incurred by charities

CTRG participates in the successful, high-profile campaign to stop the proposed increase on VAT on fuel for domestic or use by charities

CTRG leads the tax sub-group on the Charity and Voluntary Deregulation Task Force

1994

CTRG publishes Trading by Charities – with support from Inland Revenue, Customs and Excise and the Charity Commission – the first time the departments had worked together on charity tax issues

On the issue of charity shops, CTRG publishes a booklet in response to the FSB’s report Trading in a Jungle of Unfair Competition

Ian Macgregor (Wellcome Trust) elected Chairman

1995

CTRG commissions London Economics to produce the first detailed analysis of how VAT affects the sector, which demonstrates for the first time that 92% of charitable activity is in areas where Government has responsibility for the provision of services

CTRG publishes research conducted by MORI on Attitudes Towards Charities Paying Tax. MORI finds that the “overwhelming majority” (84%) of respondents agree that registered charities should be exempt from paying all taxes imposed by the Government with 70% saying that the Government should refund any VAT paid by charities. At the launch of the findings Sir Bob Worcester confirms that this is the strongest response MORI has received to any poll it had conducted to date

Former Home Secretary and Leader of the House of Lords, Lord Whitelaw, says in the Goodman Lecture for 1995: “We understand that the system of VAT must retain its integrity but we nevertheless cannot believe that it can be right that charities should be so uniquely disadvantaged by it

Over 50 leading corporate donors pay for full-page newspaper advertisement supporting CTRG’s campaign for full VAT refunds for charities

Legislation introduced to give statutory effect to the ESC under which tax exemption on charities’ income is extended to include bank interest and various other sources, including property received from abroad

Dedicated Inland Revenue team dealing with charities set up, following recommendations of CTRG-led sub-group of Charities and Voluntary Sector Deregulation Task Force

1996

Successful lobbying for extension to nine months from the end of the accounting period for trading subsidiaries to Gift Aid their profits to their parent charity and still qualify for tax relief in that period

Successful lobbying around conditions for zero rate used by charitable providers of institutional and domiciliary care

1997

In a last-minute Christmas Eve campaign led by CTRG, the Prime Minister, Tony Blair MP, stops VAT being imposed on white sticks and Braille

First Charity Tax Review launched by the incoming Labour Government – the main focus of the review being the VAT treatment of charities

At a CTRG meeting, Customs and Excise acknowledge that the VAT regime facing charities is the most complicated for any sector in the economy and that the objective of the review is to “introduce a VAT refund scheme for charities”

Loss of tax credits on dividends is a heavy blow to charities – CTRG is involved in successful lobbying for seven-year transitional relief for charities

1998

CTRG heavily involved in development of Millennium Gift Aid announced in the March Budget

CTRG develops guidance for charities with overseas workers about the loss of the foreign earnings deduction and helped secure some concessions

1999

CTRG heavily involved in work on the new Gift Aid scheme, with detailed discussions with Inland Revenue officials and working parties of charities. The result of this work is announced in the Government’s report *Getting Britain Giving*

2000

“Last summer, at the suggestion of the DCMS, the National Art Collections Fund teamed up with the Charities’ Tax Reform Group to look at possible answers to the VAT problem. They came up with a satisfyingly simple scheme” Lord Freyberg, 2000

2000

Second Treasury Charity Tax Review – over 50% of CTRG’s recommendations adopted

Nick Kavanagh (Save the Children) elected Chairman

Arts Minister, Alan Howarth MP, asks CTRG to work with the arts sector on the VAT problems that would result from the free admission to museums and galleries. CTRG devises the “satisfyingly simple” and technically sound solution that enables national museums and galleries to recover VAT (creation of s33A of the VAT Act 1994)

2001

CTRG involved in the successful campaign for the introduction of a refund scheme for VAT on repairs to listed places of worship scheme

CTRG secures manifesto commitment from the Conservatives that measures would be introduced to alleviate the VAT burden of charities – plus expressions of support from leading Lib Dems

CTRG and ECCVAT lobby extensively in response to the Commission’s new VAT strategy. Benedetto della Vedova MEP, the European Parliament’s Rapporteur, works with the groups on possible solutions for charities

Free entry to national museums and galleries with full VAT relief introduced on 1 December 2001

2002

CTRG actively involved in raising charity VAT issues through the Government’s Cross-Cutting Spending Review – the Review acknowledges the problem and VAT relief tantalisingly close – thwarted by last-minute fears about cost

Strategy Unit includes CTRG’s proposals to allow charities to trade directly

Inland Revenue accepts all CTRG’s proposals as part of its consultation on giving via the tax return

Intensive discussions take place with Customs and Excise on the VAT treatment of research and successful outcome negotiated

Chief Secretary to the Treasury sets up biannual meetings with the sector following meetings with CTRG and his presentation at the Group’s AGM

2003

Customs asks CTRG to develop proposals for consideration as part of the UK’s submission to the European Commission’s Reduced Rate review

CTRG and ECCVAT organise major conference in Brussels to highlight the damaging effect of the VAT system on charities. European Commission’s Head of Indirect Taxation confirms that there are no EU obstacles to national VAT recovery schemes for charities

CTRG and ECCVAT lobbying leads to positive support by European Parliament in the latest report on the Commission’s VAT proposals

CTRG participates in European Parliament Hearing of Experts on charity VAT issues: Peter Jenkins gives evidence with Jean-Michel Jarre

2004

Christa Randzio-Plath MEP, Chairman of the European Parliament Economic and Monetary Affairs Committee, publishes commentary on the Commission’s 2003 proposals and calls for special treatment for charities

2005

Successful campaign to extend Gift Aid to admission to cultural properties

Successful campaign to extend VAT relief on free admission to university museums and galleries

Following its study ten years earlier, CTRG publishes MORI research on *Attitudes Towards Charities Paying Tax*. The number of respondents agreeing that the Government should compensate charities in full for the VAT that they pay has risen to 77%

CTRG/ECCVAT hold conference in Brussels with focus on barriers to cross-border giving in Europe and VAT. Speakers included the European Commissioner for Tax, László Kovács. The Commissioner confirms publicly that national VAT refund schemes are the best solution to the VAT problems of charities

Following the important Children’s Society case taken by Saffery Champness, CTRG’s amendments to draft HMRC Business Brief accepted

Merger of Customs and the Revenue into HMRC leads to establishment of special charities policy team – a major objective of CTRG

Following a review by CTRG members, VAT campaign re-launched and supported by all the main umbrella organisations in the sector. Representatives of ACEVO, CAF, CFDG, the Institute of Fundraising, NCVO and SCVO join CTRG at a Parliamentary launch garnering renewed political support

2006

Following extensive lobbying by CTRG, the Government finally allows the use of the reduced rate for outputs by charities, as negotiated by the Group in 1992/93, for supplies of welfare advice or information provided by a charity or a state-regulated welfare institution or agency

CTRG works with CFDG and Deloitte to produce a Charity VAT survey which examines the administrative and cost impact of VAT on charities, and the extent to which charities are able or willing proactively to manage VAT

In a Lords debate on the voluntary sector and volunteering, several Peers raised charities’ irrecoverable VAT problem, following extensive briefing from CTRG

Treasury sets up dedicated Charity Tax Unit

Mike Parkinson (Oxfam) elected Chairman

2010

2007

The Charities' Tax Reform Group (CTRG) becomes the Charity Tax Group (CTG) to reflect the wider information / education role adopted by the group

As a result of strong representations from CTG, HMRC agrees to stop investigating charities or investment managers conducting business on behalf of charities regarding liabilities under bond-washing legislation and subsequently repeals the bondwashing legislation

CTG takes lead in seeking repeal of damaging Finance Act 2006 provisions on substantial donors to charity.

2008

Working alongside the charity shops and the churches, CTG successfully resists a Government proposal to scrap the £8,500 *de minimis* earnings threshold for benefits in kind – an administrative nightmare for any charity that gives its volunteers lunch

CTG was the major sector voice actively lobbying for transitional relief allowing charities to claim Gift Aid at 22% despite the cut in the basic rate of income tax – worth £300 million in Gift Aid relief over three years

Community Infrastructure Levy – CTG negotiates a charity exemption for charity construction developments worth millions to the sector

2009

Following extensive discussions with HMRC, CTG receives confirmation that the cost of providing pens (and similar items) in fundraising packs can be treated as forming part of general fundraising costs, and recoverable to the extent that they relate to taxable business supplies by the charity. HMRC also agrees that this treatment is also appropriate to investment management fees, when the cost is also related to increasing the charity's available funds

CTG's Director, Helen Donoghue, appointed OBE for services to the reform of charity taxation

2010

In June, research by CTG indicates that the total irrecoverable VAT bill facing charities has risen to over £1bn. This figure is extensively reported

In the Commons, David Gauke MP, Exchequer Secretary to the Treasury, recognises the importance of the UK's zero rates to charities and confirms that the Government will protect them

In the House of Lords, Baroness Morgan of Drefelin, on behalf of the Opposition quotes CTG's research on the impact of VAT on charities

CTG heavily involved in successful campaign to ensure that pay-per-click advertising qualifies for zero-rating

Following changes to the place of supply rules, CTG leads successful campaign and secures an important concession for charities on freight transportation outside of the EU, potentially saving charities millions of pounds worth of irrecoverable VAT

CTG secures additional concessions to the Community Infrastructure Levy regulations to ensure that the charity exemption is fully workable

2011

CTG persuades HMRC to reverse its proposal to withdraw the zero rate applying to the design element of composite design and build contracts – saving the sector more than £200m

With funding from the Nuffield Foundation, CTG publishes the *Charity Tax Map*, the first-ever comprehensive study of the impact of taxation on charities – with 3000 online hits and rising

The substantial donor to charity rules are repealed. CTG was not only involved at the heart of the campaign for their repeal, but worked closely with HMRC to conceive and write the replacement legislation

After a seven-year CTG campaign, the Government agrees to implement a mandatory EU law provision for a cost-sharing VAT exemption

In May, CTG/ECCVAT responds to the European Commission's consultation on the Green Paper on the future of VAT – work continues on this

European Commission publishes its response to the consultation and calls on Member States to introduce VAT refund schemes on a consistent basis for public bodies and to extend this to charities providing equivalent public good on an outsourced basis.

The House of Commons Public Administration Select Committee (PASC) recommends that the Government extend eligibility for the VAT refund scheme to charities that deliver public services

John Hemming (Wellcome Trust) elected Chairman

2012

CTG publishes its *Briefing Note – Grants and Contracts. Outsourcing by public sector bodies: VAT implications for charities* – the first of five this year

CTG is helping to mitigate the impact on charities of VAT being imposed on Royal Mail bulk mailings, for example by proposing alternative arrangements such as Downstream Access (DSA)

CTG is working with others in support of the introduction of Living Legacies

Finance Bill 2012 published on 29 March contains measures following consultation with CTG, including:

- cost sharing provisions – many of the CTG's suggestions have been accepted by HMRC
- the reduction in the rate of Inheritance Tax for estates leaving more than 10% net to charity
- the Cultural Gifts Scheme

“CTG not only provides expert technical help to the sector but it also gets results: last year it saved research charities millions of pounds”

**Sir Paul Nurse, Chief Executive,
The Francis Crick Institute,
January 2012**

Looking Forward

The broader perspective

CTG's members have to grapple daily with the detail of tax policy and its impact on the work of their charities or charity clients. While CTG is renowned for its grasp of devilish detail, it also has a thorough understanding of the changing political and policy contexts within which policy is made. The VAT Reform Group was founded to fight the injustice of irrecoverable VAT imposed on charities. CTG today faces – and tackles – challenges on several fronts.

Broadly speaking:

- the EU is considering the future of VAT at a time of unprecedented economic turmoil and uncertainty within the eurozone
- the UK coalition government's priority is to reduce the deficit, while shoring up its tax-take
- the big ideas favoured by government (and beyond) include: localism and reducing the size of the state, tax simplification and outsourcing and competition in the provision of public services
- the 'Big Society' is taking up the slack while being squeezed on resources, whether from central and local government funding or from the ability of individuals to give to charities and causes.

As ever, CTG will be working within the more immediate political context. The next session of this Parliament will begin shortly, on 9 May, and for once we know the date of the next general election – in 2015. The European Commission's legislative proposals on VAT are expected in 2013.

CTG's immediate focus

CTG combines the roles of representing the sector on charity tax issues and supporting its members in undertaking their professional roles as tax experts and compliance officers. CTG influences and informs. In this context, therefore, much of CTG's forthcoming activity will be directed towards developing the rigorously-compiled and up-to-date evidence base on which its representations depend.

CTG fully supports the campaign to ensure that giving to charities is not unduly affected by the proposed cap on tax reliefs. In response to the Budget, CTG chairman John Hemming signed a letter from sector leaders to the Chancellor outlining the sector's concerns. CTG was also founding member of the *giveitbackgeorge* campaign group which now has over 3000 supporters and has forced the Government to consider options to mitigate the impact the cap will inevitably have on philanthropy. CTG is also actively discussing with HMRC the Budget proposal to withdraw zero rating from alterations and extensions to listed buildings, which is estimated to cost charities at least £50m a year. While CTG explores options such as a carve-out for RCP buildings, we are also helping members to determine whether they are protected by the transitional measures or whether these are inadequate.

Another top priority for CTG is to challenge HMRC's position on the VAT treatment of temporary workers. Under existing rules, charities that are significant users of temporary workers bear a heavy irrecoverable VAT burden. The Reed Employment case suggests that this treatment may be incorrect in VAT law and this view is supported by many legal experts including counsel at Pump Court Tax Chambers consulted by CTG in December 2011. However, HMRC continues to deny this, which

leads to the prospect of a test case in the First Tier Tax Tribunal to challenge this position. If the case is successful and if HMRC's position is reversed and the correct contract arrangements are in place, VAT will be due only on the commission for the introduction of temporary workers and not on the element of the full charge for supply earmarked for their remuneration and tax.

CTG's Charity Tax Map, published in February 2011, is the first comprehensive analysis of the charity tax system. It has proved invaluable for the sector and for policy-makers alike, so it will be updated in 2012 to reflect recent changes in the law. CTG continues to publish guidance notes and has already produced the first of its 2012 series of briefing notes which responds to the growing trend to outsource public services. Grants and Contracts. Outsourcing by public sector bodies: VAT implications for charities is the first of five due to be published this year. Later this year, CTG will publish a Briefing Note on tax issues for charities with renewable energy installations with further editions focusing on the cost-sharing exemption, the Small Donations Scheme and Living Legacies.

CTG and its sister organisation ECCVAT continue to track the Green Paper on the future of VAT, and the associated legislative proposals which are expected in 2013. CTG, with ECCVAT continues to press strongly to safeguard the interests of charities and the voluntary sector. CTG is working with the European Commission's consultants, Copenhagen Economics, who have been commissioned to produce a further study on options for the VAT system to ensure that the position of charities is fully understood and, where possible, improved.

“The changes to the Gift Aid scheme, negotiated by CTG, have enabled the National Trust to generate £2 million a year in additional funds. Thank you CTG for your hard work changing tax rules in favour of charities.”

Gill Raikes, Director of Fundraising,
The National Trust, 2009



“There will be nothing chancy about these regulations – The Charity Tax Group is committed to working with us assiduously on this, as it has done so far”

Baroness Andrews, Minister, DCLG, November 2008



“I would like to place on record my thanks to the Charity Tax Group for the considerable work it has done in raising the issue. As a first step towards addressing the problem of irrecoverable VAT, will the Minister agree with me that the Government should not benefit from charities having to pay more VAT?”

Ian Lucas MP, October 2010

“Membership of CTG makes me connected with VAT and tax developments in the charity world, mainly through being able to work with CTG and its members to make a real impact on the charity tax landscape.”

Graham Elliott, Partner, Haysmacintyre, April 2012

“I also single out for special praise Helen Donoghue, our adviser. She devised the technical scheme that, after many rigours, we were finally able to persuade the Treasury was acceptable and would work by way of modification of the VAT regime.”

Rt Hon Alan Howarth MP, Arts Minister, 2002

“The Charity Tax Group is an excellent organisation providing us with informative briefings and information about charity tax issues. We really enjoy working with them and value their support, for example this year CTG has ensured that architects’ and professional fees remain zero rated, saving the partners up to £20 million.”

Sara Osborne, Head of Policy Development, Cancer Research UK

The Charity Tax Group (CTG) is dedicated to improving the tax position of charities and campaigns on the key issues affecting the sector.

CTG is the only organisation to work exclusively on tax issues and is funded entirely by donations from charities and support from charity advisers.

CTG continues to persuade the Government to introduce new tax reliefs as well as successfully campaigning to protect existing concessions, saving charities many millions of pounds.

For more information about CTG please contact us at info@charitytax.info or on **020 7222 1265**.

Alternatively, visit our website www.charitytax.info

