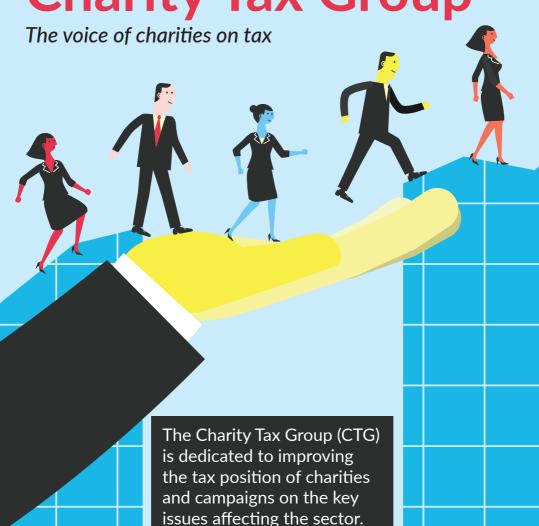


Support the Charity Tax Group



"CTG provides a wealth of information and expertise on the complexities of Gift Aid and other taxes. It has been and remains, a much valued voice in seeking changes to existing rules with a view to improving fairness and clarity for the charity sector"

Mark Hickman, Woodland Trust

"The Charity Tax Group's advice line is a helpful source of advice for any charity tax gueries"

lan Steuart Fothringham, Streets of London

Recent Achievements

- Website: CTG's new website, including a fully-integrated version of the Charity Tax Map has already received over 50,000 page views and is proving to be an invaluable resource for the sector, enabling many more charities to understand an increasingly complicated tax system.
- Business rates: CTG secured confirmation from Treasury Ministers that mandatory business rates relief for charities would be protected. Business rates is the most valuable relief to charities, and this commitment provides important stability to the sector.
- Gift Aid Small Donations Scheme (GASDS):
 CTG's proposals to remove the Gift Aid history requirement, and extend the Scheme to contactless payments, were accepted by HMRC. This should help to increase accessibility to GASDS, particularly among smaller charities.
- **Gift Aid:** CTG created a forum for over 30 Gift Aid managers to discuss topical Gift Aid issues and continued to represent charities in discussions with HMRC on Retail Gift Aid, intermediaries, and the implications of Scottish tax devolution.

• Common Reporting Standard:

CTG highlighted to HMRC officials that this international anti-tax avoidance measure – which required charities to establish the tax residency of every recipient of a grant or aid – would have

significant adverse implications for the sector, and that it was both impractical and inappropriate for charities to comply with. CTG was able to secure an exemption for charitable companies and a more proportionate system for charitable trusts.

Future challenges

• Brexit: Following Brexit, CTG is already being consulted by senior HMRC and HM Treasury officials to discuss the importance of protecting existing valuable reliefs and identifying opportunities to improve the tax system for charities.

 Apprenticeship Levy: CTG will continue to work with charities subject to the Levy to help them maximise the use of their contributions. CTG will also continue to call for volunteer training costs to be eligible for Apprenticeship Levy funding.



- Employer-provided Living Accommodation:
 CTG has already highlighted the importance of this exemption for charity employees to HMRC officials and will make a strong case for its retention when a consultation on its future is published following the Budget.
- Gift Aid: CTG will respond to the latest consultation on the donor benefit rules and consider the opportunities presented by Making Tax Digital.
 CTG has also been invited by officials to work on new guidance relating to recent legislation on GASDS and intermediaries.
- Insurance Premium Tax (IPT): CTG will highlight the significant cost of recent IPT increases to charities and warn against further increases in 2017. CTG will also explore the possibility of targeted exemptions or rate freezes for charities.
- VAT: CTG will continue to work with HMRC officials
 to update the current guidance on the VAT treatment
 of grants and contracts. CTG will also continue
 to assess the implications of recent case law on
 business/non-business and any opportunities
 and threats for charities.

"CTG provides a really good service. When a demand for a £500 a year local business levy landed on my desk I was nonplussed. I contacted CTG and they were wonderfully helpful, and have given me the information to enable us to challenge this undemocratic extra tax"

Dame Hilary Blume, Charities Advisory Trust

"CTG offers an authoritative voice for the sector on charity tax matters and a collaborative forum for practitioners to contribute to solutions. We find our involvement with CTG enhances our services to charities"

Nicola Evans, Bircham Dyson Bell

Support CTG

Charities are asked to make a donation each year to cover the costs of our campaigning work. Please give as much as you can to help us achieve a fairer, simplified tax deal for all charities. Professional members pay a fixed subscription dependent on size and location.

For more information about your CTG membership please contact us on **020 7222 1265** or at **info@charitytaxgroup.org.uk**

Alternatively visit the website www.charitytaxgroup.org.uk

Follow us on Twitter **@CharityTaxGroup**

Making tax simpler for charities

Representation: CTG continues to be well represented in HMRC's Charity Tax Forum and its technical subgroups. CTG has regular discussions with Ministers and officials responsible for charity taxation and makes a range of representations on behalf of members.

Helpline: Run by prominent tax professionals working in the charity sector, this free service has helped over 50 charities resolve complicated tax queries in the last year, and has given specific information to many others.

Newsletters: Our regular Newsletters on charity tax developments ensure that members are up-to-date on the issues and lobbying work that CTG is undertaking on their behalf.

Meetings:

- Annual Tax Conference The Conference is always addressed by high-profile speakers, including for the last six years the Minister with responsibility for charity taxation.
- Seminars CTG provides regular update meetings for members, often with participation from HMRC and the Treasury.
- Regional meetings In 2017, CTG plans to hold a number of policy and practical updates for charities across the UK.
- Technical working groups CTG organises sector-wide technical working groups on topical direct and indirect tax issues. These groups are crucial in shaping CTG's campaign strategy and consultation responses.