

HMRC has released a new simplified Gift Aid Declaration. This has particular implications for churches holding stocks of paper Gift Aid forms and envelopes.

The new model declaration has now been published on [gov.uk](http://gov.uk). Links to the model declaration and enduring model declaration can be found at <https://www.gov.uk/guidance/gift-aid-declarations-claiming-tax-back-on-donations>

The new declaration will apply to all new donations. Declarations that are already in place do not need to be updated.

HMRC recommends that all charities, including churches, use the wording of the HMRC-approved model declaration. However, charities remain free to adapt the model declaration, for example to include their own branding or additional messages.

Please note that Churches holding stocks of printed materials using the previous model declaration may only continue to use these until 5 April 2016. From 6 April 2016, the new declaration must be used. Incorrect declarations may result in Gift Aid claims being invalid.

There are links to samples of the new Declarations on the ACAT News page at: <http://acat.uk.com/news.html>