

## Gift Aid claims for cancelled events

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Have you had to cancel a charity event due to Corvid-19?

In a move to help charities amid the outbreak, the government has confirmed that some charities may be able to retain Gift Aid on payments received for cancelled events.

Under the proposal, if a refund is not claimed by an individual who paid to attend a charity event when that event is cancelled, the value of that refund would be treated as a donation and would therefore be eligible for Gift Aid. Charities would need to ensure the donors have made the appropriate gift aid declaration. This concession would only be applicable for the duration of the pandemic.

Further guidance is awaited on the scope and mechanics of this concession. It is hoped that it will apply to all charity events disrupted by Corvid-19.

For further assistance, please do not hesitate to contact:

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We look forward to hearing from you and, in the meantime, we wish you and your teams good health.