

SCHEDULES

SCHEDULE 15

RELIEF IN RESPECT OF GIFT AID AND OTHER INCOME

Claims by charitable trusts etc

- 1 (1) In Part 10 of ITA 2007 (special rules about charitable trusts etc), section 538A (claims in relation to gift aid relief) is amended as follows.
 - (2) Before subsection (1) insert—

“(A1) This section applies to claims for—

 - (a) repayment of income tax treated as having been paid by virtue of section 520(4) (gift aid relief: income tax treated as paid by trustees of charitable trust), or
 - (b) repayment of income tax deducted at source from income to which any of the following applies—
 - (i) section 532 (exemption for savings and investment income),
 - (ii) section 533 (exemption for public revenue dividends),
 - (iii) section 536 (exemption for certain miscellaneous income), or
 - (iv) section 537 (exemption for income from estates in administration).”
 - (3) In subsection (1)—
 - (a) before “applies” insert “also”, and
 - (b) for the words after “tax” substitute “by virtue of—
 - (a) section 521(4) (gifts entitling donor to gift aid relief: charitable trusts), or
 - (b) any of the provisions mentioned in subsection (A1)(b).”
 - (4) Accordingly, in the heading, after “**relief**” insert “**etc**”.