

## SCHEDULES

### SCHEDULE 15

#### RELIEF IN RESPECT OF GIFT AID AND OTHER INCOME

##### *Administration of claims under ITA 2007*

- 11 (1) Section 42 of TMA 1970 (procedure for making claims etc) is amended as follows.
- (2) In subsection (2), for “and (3ZA)” substitute “to (3ZB)”.
- (3) In subsection (3ZA), for the words from “by virtue of” to the end substitute “by virtue of—
- (a) section 521(4) of ITA 2007 (gifts entitling donor to gift aid relief: charitable trusts),
  - (b) section 532 of that Act (exemption for savings and investment income),
  - (c) section 533 of that Act (exemption for public revenue dividends),
  - (d) section 536 of that Act (exemption for certain miscellaneous income), or
  - (e) section 537 of that Act (exemption for income from estates in administration).”
- (4) After subsection (3ZA) insert—
- “(3ZB) Subsection (2) also does not apply in relation to any claim for repayment of an amount of income tax which—
- (a) is treated as having been paid by virtue of section 520(4) of ITA 2007 (gift aid relief: income tax treated as paid by trustees of charitable trust), or
  - (b) has been deducted at source from income to which any of the provisions mentioned in paragraphs (b) to (e) of subsection (3ZA) applies.”