**Aberdeen Advanced Motorists**

**Group No. 6001 Registered Charity No. SCO22268**

**Affiliated to IAM RoadSmart (Institute of Advanced Motorists)**

**GIFT AID GROUP MEMBERSHIP SUBSCRIPTIONS**

Because the Aberdeen Advanced Motorists Group is a Registered Charity, it is able to recover any Basic Rate Income Tax paid by Members relating to subscriptions and Associate fees paid under **Gift Aid** from HMRC Inland Revenue. The Gift Aid Scheme operates as follows:

1. The Member completes a **Gift Aid** form, certifying that he/she is a taxpayer.
2. The Member continues to pay the normal amount of the annual subscription by whichever means is most convenient (e.g. cheque; standing order, etc.).
3. The Group reclaims the repayment of tax automatically; the Member does **not** require to take any further action.

The **Gift Aid** paid by Members may be for an unlimited term and the amount may vary if the subscription rate changes. **We emphasise that the scheme does not involve the Group Member in any additional payment, either to the Group, or to the Inland Revenue**. The scheme merely enables the Group to recover some of the Income Tax that has already been paid by the Member from the Inland Revenue. This does not affect the Member’s privacy because no personal information is divulged by HMRC to the Group.

If the Member pays tax at higher rates, he or she may also reclaim the tax on a covenanted subscription amounting to the difference between the Basic Rate and the Higher Rate of tax, actually paid.

If you can assist us by allowing us to recover Gift Aid by copying /pasting the following blue text and sending an email with your name and IAM Membership number to info@aberdeenadvancedmotorists.org

**Subject Gift Aid Declaration:**

* I want Aberdeen Advanced Motorists to treat all donations, which I have made since 06 April 2000 and all donations that I make from the date of this declaration until I notify you otherwise, as Gift Aid donations.
* I confirm I have paid or will pay an amount of Income Tax and/or Capital Gains Tax for each tax year (6 April to 5 April) that is at least equivalent to the amount of tax that all the charities or Community Amateur Sports Clubs (CASCs), which I donate to, will reclaim on my gifts for that tax year.
* I understand that other taxes such as VAT and Council Tax do not qualify.
* I understand the charity will reclaim 28p of tax on every £1 that I gave up to 5 April 2008 and will reclaim 25p of tax on every £1 that I give on or after 6 April 2008.

Name: ………………………………………………………………………..

1st Line of Address: ……………………………………………………. Post Code: ………………………

Your IAM Membership No: m00…………………… Date: …………………

**Notes:**

1. You may cancel this declaration at any time by notifying the Group. (Please contact the email address provided above.)
2. You must pay an amount of Income Tax and/or Capital Gains Tax at least equal to the amount of the reclaim on your donations in the tax year.
3. If in the future, your circumstances change, and you no longer pay Income Tax and /or Capital Gains Tax equal to the amount of the reclaim, you must notify the Treasurer of the Group.
4. If you pay tax at the higher rate, you may claim further tax relief in your HMRC Self-Assessment Income Tax Return.