

Gift Aid and Tax-Efficient Giving

Gift Aid

If you are a UK tax-payer, giving with Gift Aid to the Dalai Lama Centre for Compassion or its Compassion Matters project enables us to increase the value of your gift by up to 25%, at no additional cost to you. To make a Gift Aid donation, you must pay at least as much Income Tax and / or Capital Gains Tax as the amount of tax reclaimed by the charity. This is currently 25 pence for every pound donated. Higher-rate tax payers who make a donation through Gift Aid can claim some of this tax back in their tax returns:

Donor	Gift	Gift Aid added	Gross Value to DLCC	UK taxpayer reclaims for themselves	Actual cost to donor
UK highest rate taxpayer (45%)	£250,000	£62,500	£312,500	£78,125 Workings: £312,500 x (45%-20%) 25%	£171,875
	£100,000	£25,000	£125,000	£31,250 Workings: £125,000 x (45%-20%) 25%	£68,750
	£50,000	£12,500	£62,500	£15,625 Workings: £62,500 x (45%-20%) 25%	£34,375
	£10,000	£2,500	£12,500	£3,125 Workings: £12,500 x (45%-20%) 25%	£6,875
	£1,000	£250	£1,250	£312.50 Workings: £1,250 x (45%-20%) 25%	£687.50
UK higher rate taxpayer (40%)	£50,000	£12,500	£62,500	£12,500 Workings: £62,500 x (40%-20%) 20%	£37,500
	£10,000	£2,500	£12,500	£2,500 Workings: £12,500 x (40%-20%) 20%	£7,500
	£5,000	£1,250	£6,250	£1,250 Workings: £6,250 x (40%-20%) 20%	£3,750
	£1,000	£250	£1,250	£250 Workings: £1,250 x (40%x20%) 20%	£750
	£500	£125	£625	£125 Workings: £625 x (40%-20%) 20%	£375
UK basic rate tax payer (20%)	£1,000	£250	£1,250	£0 Workings: £1,250 x (20%-20%) 0%	£1,000
	£500	£125	£625	£0 Workings: £625 x (20%-20%) 0%	£500
UK non-taxpayer	£1,000	£0	£1,000	Not eligible	£1,000

Higher Rate Tax Payers and Gift Aid

Donors paying higher rate tax can claim the difference between the higher rate of tax (40 and/or 45%) and the basic 20% rate of tax on the total gross value of the donation. You can make this claim on your Self-Assessment tax return by completing the section on Gift Aid payments. Otherwise, details can be given on form P810 Tax Review.

Gifts given over a number of years

Maximise your gift's potential by giving a donation over a number of months or 2+ years. It makes a considerable difference to our work and allows you to give around existing financial commitments.

Giving from Abroad

Donors living outside of the UK will need to check their eligibility for tax-efficient giving to a UK registered charity from their home country. The American Fund for Charities may be able to assist your giving from the United States.