



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

TAC December 20, 2012

TO ALL BODIES OF ELDERS

Re: Gift Aid declarations

Dear Brothers:

We are writing to advise you that HM Revenue and Customs (HMRC) have issued new guidance on the wording that needs to be shown on a Gift Aid declaration. We enclose with this letter a Model declaration produced by HMRC and their checklist of the information that must be included on a Gift Aid declaration. You may choose to copy the Model declaration or adapt it for your congregation.

Please ensure that any Gift Aid declarations used by the congregation are adapted to take into account the new guidelines immediately. Any declarations received after the end of December 2012 with the old wording cannot be used to claim Gift Aid. You are not, however, required to replace existing Gift Aid declarations as HMRC will allow you to continue to claim Gift Aid on declarations made before January 2013 that used the old wording.

When individuals enquire about making Gift Aid donations to support the worldwide work, please give them a copy of our leaflet *Supporting the Worldwide Work With Tax-Effective Giving* (cp-E Bi) which can be found on the www.jw.org website under the *Forms, Miscellaneous* section. Alternatively you may direct brothers and sisters to our website www.jwgift.org where they can download the same form. If you have older versions of this leaflet in your congregation please destroy them immediately and print off the latest form from the website.

While writing we would like to provide some general reminders about Gift Aid. All Gift Aid records must be kept for a minimum of six years. Where an individual has provided an enduring Gift Aid declaration this should be kept permanently, or for six years after the last donation you receive from that donor. You can make claims for the past four years.

If a congregation receives cash in an envelope with the donor's name or a reference number on it, that envelope forms part of your Gift Aid records and so must be kept for six years. For this reason we generally recommend standing orders as the best way for individuals to make regular Gift Aid donations. For full details and more information please check the HMRC website at www.hmrc.gov.uk/charities/.

Gift Aid has proved to be very beneficial to many congregations in Britain as well as the branch office and we certainly encourage all congregations who qualify to make full use of this arrangement, ensuring that you submit your claims at least once a year.

Please receive our warm Christian love and greetings.

Your brothers,

Watch Tower B. & J. Society
OF BRITAIN

Encl.