

Table 1**UK Tax repayments to charities on donations**
Total amounts, by category of income

Amounts: £ million

Repayment Year	Total Tax Repayments	Repayment Category					Income received with tax deducted ³
		Gift Aid ⁴	Transitional Relief ¹	Covenants	Tax Credits on UK dividends ²		
1990-91	470	10	..	210	170	90	
1991-92	560	50	..	220	200	90	
1992-93	580	70	..	200	210	100	
1993-94	610	80	..	210	220	100	
1994-95	670	110	..	220	240	100	
1995-96	740	110	..	240	280	110	
1996-97	760	130	..	250	290	80	
1997-98	730	180	..	260	240	60	
1998-99	820	310	..	290	170	50	
1999-00	820	210	..	310	260	40	
2000-01 ⁴	650	220	..	190	200	40	
2001-02	630	420	..	20	150	40	
2002-03	640	510	..	10	100	30	
2003-04	670	590	..	0	60	30	
2004-05	660	630	..	0	10	20	
2005-06	780	750	..	0	0	30	
2006-07	860	830	..	0	0	30	
2007-08	920	900	..	0	0	20	
2008-09	970	890	60	0	0	20	
2009-10	1,030	900	110	0	0	20	
2010-11	1,100	960	120	0	0	20	
2011-12	1,080	1,000	50	0	0	20	
2012-13	1,060	1,040	0	0	0	20	
2013-14	1,070	1,050	0	0	0	20	
2014-15	1,210	1,200	0	0	0	20	
2015-16	1,310	1,260	0	0	0	40	
2016-17	1,280	1,270	0	0	0	10	
2017-18	1,270	1,260	0	0	0	10	
2018-19	1,360	1,350	0	0	0	10	

June 2019

¹ The basic rate of income tax was cut from 22 per cent to 20 per cent on 6 April 2008.

Charities receive compensation, through public expenditure, for the associated reduction in Gift Aid repayments.

This transitional relief ran for three years and applies to all donations made between 6 April 2008 and 5 April 2011.

² Payment of tax credits to charities on dividends of United Kingdom companies was abolished for dividends paid on or after 6 April 1999.

However, charities received compensation, through public expenditure, for the loss of tax credits.

This compensation took the form of a transitional relief payment to a charity of a percentage of the dividends it received.

It was phased out over a five year period.

Estimates of repayments relating to the 10 per cent payroll giving supplement which ran from 2000-01 to 2003-04 are also included here.

³ Includes royalties.⁴ Following Budget 2000, company donations are paid gross and do not involve tax repayments and hence are excluded.

Figures for 2000/01 onwards are therefore not directly comparable with data for earlier years.

See Table 10.3 for estimates of tax repayments on corporate donations prior to that date.

Notes

- The above table summarises information provided by charities when submitting claims for repayment of basic rate income tax and payments of tax credits on dividends from UK companies to HM Revenue and Customs.
- Repayments are shown in the year in which they were made.
This table shows the amounts paid (including transitional relief) or repaid to charities by HM Revenue and Customs in respect of tax deducted and tax credits from:
(1) investment income; (2) income received under deeds of covenant; and (3) Gift Aid donations.
- Tax relief for donations made under a deed of covenant are, from April 2000, included under Gift Aid.
The value of covenants has declined to zero as new and renewed covenants were counted under Gift Aid.
- In the published volume, royalties were included under Gift Aid prior to 1999/2000.
These have been removed and added to 'Income received under deduction of tax' so that the series are consistent over time.
This category also includes loan interest, interest on government securities, local authority bonds and building society interest (paid net of basic rate tax).
- All figures are rounded to the nearest £10m. Components may not sum to total because of rounding.

