In-Year Template letter for Gift Aid notifications for the first sale that exceeds the £100 limit and any subsequent sales thereafter - Method A

This template is for charity shops to use to advise donors if the proceeds of sale under the Method A are more than £100 and they make subsequent sales. For guidance on when to use this letter, follow the link at the end of the letter.

Please note- the text in italics is compulsory.

Dear (name of supporter),

Thank you for bringing your goods to (name of charity) for sale. You agreed that we would contact you if your goods sell for more than $\pounds 100$ and each time further goods are sold within the tax year.

I am pleased to tell you that proceeds from selling your goods raised a further £XX.XX in excess of £100 (net of commission and VAT). This will allow the Charity to reclaim an additional £YY.YY in Gift Aid.

To donate this amount to our charity you need do nothing further. If we do not hear from you within 21 days of the date of this letter, we will assume that you wish to donate the £XX.XX raised to our charity and, once again, we thank you for your continued support.

Please also contact us within 21 days if:

a) you expect to pay less than £ZZ.ZZ (the cumulative gift aid claimed year to date) in UK Income and / or Capital Gains Tax in this tax year to cover the Gift Aid amount claimed back by the charity or
b) your personal details, such as name and address, have changed or if you

b) your personal details, such as name and address, have changed or if you wish to cancel your Gift Aid declaration.

If you have paid insufficient tax to meet the Gift Aid claimed by the charity, HMRC may seek to recover this sum from you direct, as it is your responsibility to pay any difference.

Yours faithfully/sincerely/truly,

For guidance on when to use this letter, see the link below to section 3.41.11 - 3.41.12.

Claiming Gift Aid when goods are sold by, and the proceeds gifted to, charities