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## **1 Gift aid: restrictions on associated benefits**

- (1) In section 418 of ITA 2007 (gifts to charities by individuals: restrictions on associated benefits) in subsection (2) (the variable limit) for paragraphs (a) to (c) substitute—
  - “(a) in a case where the amount of the gift is £100 or less, 25% of that amount, and
  - (b) in a case where the amount of the gift exceeds £100, the sum of £25 and 5% of the amount of the excess.”
- (2) The amendment made by subsection (1) has effect in relation to gifts made on or after 6 April 2019.
- (3) In section 197 of CTA 2010 (payments to charities by companies: restrictions on associated benefits) in subsection (2) (the variable limit) for paragraphs (a) to (c) substitute—
  - “(a) in a case where the amount of the payment is £100 or less, 25% of that amount, and
  - (b) in a case where the amount of the payment exceeds £100, the sum of £25 and 5% of the amount of the excess.”
- (4) The amendment made by subsection (3) has effect in relation to payments made on or after 6 April 2019.