

Table 3: Donations declared by individuals completing UK Self Assessments, by tax year

"Donor" means any individual who entered non-zero donations in the relevant section of a Self Assessment return.

Notes are on a separate tab

Tax Year of donation, ending April	Number declaring a donation (thousands)	as a proportion of all taxpayers	Total Gift Aid donations, gross of tax (£ millions)	Total donations of Shares and Securities (£ millions)	Total donations of Land and Buildings (£ millions)	All donations declared (£ millions)	Mean ratio of SA donors' donations to gross income	Year Last Updated
2015	1,244	12%	2,387	262	33	2,682	2.7%	2020
2016	1,238	12%	2,584	301	60	2,945	2.6%	2021
2017	1,251	11%	2,669	337	35	3,041	2.6%	2022
2018	1,251	11%	2,765	444	28	3,237	2.6%	2023
2019	1,270	11%	2,901	382	31	3,315	2.6%	2023
2020	1,283	11%	3,007	659	32	3,697	2.6%	2023
2021	1,247	11%	3,029	450	46	3,525	2.7%	2023
2022	1,271	11%	3,413	565	31	4,009	2.6%	2023

End of worksheet

Notes

Before 2023, Tables 3 to 5 were called "Tables 5 to 7".

Does not include corrections to tax returns after publication or tax returns submitted after that date (the deadline is 31 January after the end of the tax year).

Components may not sum to totals due to rounding.

"All Self Assessment individuals" means those who sent a Self Assessment tax return to HMRC for that tax year, including those with no tax liability or no income. Direct comparison with other Personal Tax statistics published by HMRC may not be straightforward due to different treatment of corrections and late returns. This means that it will include some individuals who did not benefit from the tax reliefs available under these provisions e.g. due to nil or insufficient taxable income or capital gains, or due to other reliefs reducing their liability.

"as a proportion of all taxpayers" means, for each row, the number of Self Assessment individuals in that category who declared a donation (whether Gift Aid, shares, securities, land, buildings or any combination), divided by "All Self Assessment individuals" in that category.

Direct comparison with other Personal Tax statistics published by HMRC may not be straightforward due to different treatment of corrections and late returns.

The values declared may not always constitute a donor's total donations for the appropriate tax year as individuals might only enter donations on which they claim a tax relief, for example Gift Aid.

It is not possible to use the value of Gift Aid donations to work out the value of higher rate relief as reported in Table 1. This is because this table includes donations that did not benefit from the Gift Aid higher rate relief (i.e. non-taxpayers or basic rate taxpayers). This table reports only donations declared via Self Assessment and excludes Gift Aid higher rate relief claimed by individuals who ask HMRC to adjust their Pay As You Earn tax code to claim the relief.

Calculations of donations as a proportion of income exclude individuals with nil income or where the ratio of donation to income was over 100%.