

Table 1: Summary of UK tax reliefs for charities and donors

And the Gift Aid Small Donations Scheme, which is government expenditure direct to charities and not technically a relief
By the tax year the relief was claimed, with some exceptions for consistency with data published elsewhere (see notes for more details)
Columns from Gift Aid Small Donations to Stamp Duty Land Tax are for charities (and community amateur sports clubs). The rest are for donors.
Amounts are in £ millions; notes on a separate tab. Components may not sum to totals due to rounding.

Tax year ending April	Status	Gift Aid Small		Interest, royalties, trust donations etc	Non- domestic rates relief	Stamp Duty Land Tax	Total reliefs for charities	Inheritance Tax	Payroll Giving	Gifts of Shares & Property	Higher rates of tax on Gift Aid	Total reliefs for donors	Grand Total
		Donations Scheme	Gift Aid										
2015	No change	20	1,200	20	1,750	190	3,150	700	40	60	480	1,280	4,450
2016	No change	30	1,260	40	1,880	280	3,460	870	40	70	500	1,490	4,980
2017	No change	30	1,270	10	1,950	220	3,450	530	40	70	460	1,100	4,580
2018	No change	30	1,260	10	2,180	250	3,690	940	40	90	540	1,600	5,320
2019	No change	40	1,350	10	2,300	240	3,900	640	40	80	560	1,310	5,200
2020	Updated	40	1,400	10	2,390	280	4,080	670	40	130	540	1,370	5,450
2021	Updated	30	1,380	10	2,390	140	3,920	790	40	90	550	1,470	5,380
2022	Updated	20	1,340	Less than 10	2,400	190	3,940	780	40	110	650	1,570	5,520
2023	New	30	1,600	10	2,390	270	4,270	790	40	120	740	1,690	5,960

Notes on Table 1

This table is for reliefs given to charities and community amateur sports clubs, and reliefs for donors, where data is of sufficient quality for annual costs to be estimated with reasonable certainty.

Before 2023, this table was called "Tables 1 and 2: Summary of UK tax reliefs for donations to charities".

Notes on Gift Aid and related reliefs

Charities and community amateur sports clubs claim these reliefs directly from HMRC: Gift Aid at the basic rate, Gift Aid Small Donations Scheme, Interest income, royalties and trust settlements. For these reliefs, the amounts are shown by the date the claim was paid. It's possible for organisations to claim for donations up to four years after the date of donation.

Before 2019, Gift Aid Small Donations Scheme was included in the grand total. From 2020, it is excluded because technically it's government spending and not a relief.

Notes on other reliefs for charities

Non-domestic rate relief, also known as "business rates relief" covers mandatory and discretionary relief for charities and sports clubs. The data here is based on returns from local authorities. It is shown for England, Scotland and Wales only. The most recent year is forecast.

Stamp Duty Land Tax (SDLT) is for relief from SDLT for purchases of land and property by charities. The most recent year is preliminary. SDLT data is shown by the date HMRC certified the transaction, usually the same tax year the transaction took place.

SDLT excludes Scotland from April 2015, when it was replaced by the Scottish Land and Buildings Transaction Tax (LBTT). It also excludes Wales April 2018, when it was replaced by the Wales Land Transaction Tax (LTT).

Annual estimates for Corporation Tax, Income Tax, Stamp Duty Reserve Tax and VAT reliefs for charities are not available. Charities are in most cases not required to inform HMRC when they use these reliefs and the cost of collection for statistical purposes is disproportionate.

Notes on reliefs for donors

Inheritance Tax relief is particularly variable from year to year and newer data is particularly subject to change. The most recent three years' numbers are forecasts; before that, all data is outturns. The method for estimating this relief was different for tax years before April 2017, when it was brought into line with most other reliefs.

Relief on higher rates of tax for Gift Aided donations is paid directly to the donor, usually via Self Assessment. Unlike most other reliefs, this is based on the year of donation. It is mostly claimed by and paid to the taxpayer in the tax year after they donated. This number excludes a small amount claimed via Pay As You Earn but not subsequently declared in a Self Assessment return.

The numbers for the most recent tax year for higher rate relief, Payroll Giving and Gifts of Shares and Property are forecasts; before that, all data is outturns.

An annual estimate for Corporation Tax relief for donors is not available. Work is under way to determine whether estimating would be both reasonably accurate and cost-effective.

End of worksheet