Tips to help HMRC check & process Repayment claims more easily

Method of Submission	Errors made by Charity & CASCs	Tips
Online Service	• Receive Government Gateway activation code but don't activate Charities online service within 28 days • Charity official tries to add charity Online Service (for organisations) to personal Government Gateway account • Charity refuses to upgrade to MS Excel 2010 and/or install *Libre Office* • Charity official answers "Yes" to the question "Are you a Corporate Trustee?"	• **Online Service must be activated within 28 days** • **Charities & Community Amateur Sports Clubs (CASCs) are organisations, the online service for Charities cannot be added to the existing services of an individual.** • **Only schedules in the correct format can be accepted by the Online Service** • **Very few charity officials are Corporate Trustees**
Gift Aid spreadsheet schedule	• Aggregated donations description completed when claiming on a series of donations from a single Gift Aid donor • Data 'copied and pasted' from another spreadsheet and formatting of cells in HMRC spreadsheet is over written	• **Aggregated donations = small Gift Aid donations of £20 or less from a variety of Gift Aid donors** • **The HMRC spreadsheets will not be accepted if the formatting has been changed in any way following the copying & pasting of data from elsewhere.**
ChR1 paper form	• Paper ChR1 form not completed correctly • Typed schedule included with partially completed paper ChR1 form • Aggregated donations box ticked when claiming on a series of donations from a single Gift Aid donor • Format of dates entered is wrong	• **Officials do not refer to the Helpsheet issued with every ChR1 sent - a new Helpsheet will be sent out with all ChR1 forms by HMRC.** • **To save time charity officials still include typed lists and/or computer schedules with their ChR1 claim form** • **Aggregated donations = small Gift Aid donations of £20 or less from a variety of Gift Aid donors** • **Every date box on the ChR1 has *DD MM YYYY* - this must be followed**

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ChR1 paper form (cont.)	• 'Zero' claimed against one or more donors.	• **If a regular donor has not made a donation then do not include them in the Gift Aid schedule.**
Small Donations scheme (GASDS) claims	• Claim made on tax years prior to year ending 5 April 2014 e.g. 2013 • Claim made on an amount that exceeds the maximum of £5,000 per tax year • The same community building is entered several times on the schedule with different amounts against it. • Claim takes charity over the £5,000 maximum amount permitted for the tax year • Aggregated Gift Aid donations claimed under GASDS & vice versa	• **The first eligible year is the tax year ending 05/04/2014** • **Do not enter an amount that exceeds £5,000 in any tax year under the main allocation or against a community building** • **A community building should only be shown once on the community buildings schedule with the total of small donations collected shown against it** • **Only enter the total amount of small donations that a top-up payment is being claimed on. Do not include previously claimed amounts again.** • **There is guidance on HMRC website and on the ChR1 Helpsheet explaining what 'Aggregated Donations' are.**
Other	• **Amount claim exactly matches an amount previously claimed since April 2013** • **Claim not made by Authorised Official on HMRC's records.** • **BACS details not held by HMRC because charity previously received payments by cheque**	• **Claiming on the same amount of donations indicates that the claim could be a duplicated claim** • **Only the Authorised Official known to HMRC should be making an online claim or completing a ChR1 claim form** • **HMRC does not repay by cheque anymore - Charities Charities Change of Details form (ChV1) must completed and sent to HMRC with details of bank account.**