



WANTAGE CHORAL SOCIETY

Statement Regarding Gift Aid

As Wantage Choral Society is a Registered Charity (reference number 265227), it is entitled to collect a Gift Aid tax refund on each member's subscription, provided that:

1. the member has completed a Gift Aid form
2. the member is liable for Income Tax (Standard or Higher rate or Capital Gains Tax)

For applications for Gift Aid tax refunds from September 1st 2011, HMRC (Her Majesty's Revenue and Customs) have ruled that the services of a paid Musical Director of a Choral Society consists, to a greater or lesser extent, of "tuition" in the ways of choral singing, and that this counts as receiving a "benefit"; the refund cannot be claimed if the member receives a "benefit".

The Committee of the Society therefore needed, following principles agreed between HMRC and "Making Music", to assess what proportion of the Society's subscription can be attributed to "tuition". We therefore notify members that, of the subscription of £100 for the 2011-2 season:

... 20% (i.e. £20) is attributable to "tuition", on which we cannot claim any Gift Aid tax refund

... 80% (i.e. £80) is attributable to other costs of running the Society, and Gift Aid tax refunds may be claimed on this amount.

John Deaton

Treasurer, Wantage Choral Society

16th October 2011