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www.hmrc.gov.uk

Date 06 September 2010
Our Ref XT23983
Your Ref

Dear Mrs Johnson

Action4Africa

Thank you for your letter of 17 August 2010.

On the basis of the information provided we accept Action4Africa as a charity for tax purposes under our reference XT23983 with effect from 16 August 2010.

For tax purposes Action4Africa is a charitable company.

Once your income from all sources exceeds £5000 a year you will need to register with the Charity Commission. If you fail to do this then the charity tax exemptions and tax repayments may be withheld. Please tell us the registration number when achieved.

What you need to do

- Keep this letter safe. It is the charity's evidence that it can claim the available tax exemptions.
- Pass it on to any successor and ask them to notify us of the change of authorised official on form ChV1, which is available from our website.
- Use form ChV1 to notify us of any changes to the charity. This includes changes in nominees, a change of name or changes to banking details. As we do not currently have an authorised official for the charity you will need to complete this form and send it to us at least one month before you make your first claim to repayment of tax.

Gift Aid

Only payments received after 16 August 2010 can be eligible for the Gift Aid scheme. All the forms you need to reclaim Gift Aid are available on our website along with detailed guidance on the Gift Aid scheme.

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number - 18001

Head of Unit: Andrew Edwards



Claims for repayment must be made within 4 years of the end of the tax year, or company accounting period, in which the Gift Aid donations were received. We cannot make repayments on claims that are received outside that time limit.

The Tax Exemption

Income and capital gains arising in the course of charitable activities are normally covered by the tax exemption. But you should be aware that this might not apply where you have:

- significant levels of trading outside the primary purpose of the charity or
- expended funds for non-charitable purposes or
- made non-qualifying loans or investments.

Your Tax Obligation

If you think there may be tax to pay you should let us know as soon as possible. Charities, like everyone else are subject to the usual tax obligation to notify chargeability.

Tax Returns

Charities fall within the Self Assessment taxation legislation and if a charity incurs a tax liability or is asked to complete a tax return it must do so. The relevant forms can be obtained from the telephone order-line number (0845 300 6555 for Companies and 0845 9000 404 for Trusts) or by direct download from the website. Please note that accounts should only be submitted with a completed Tax Return.

Further information

The HMRC website contains information and guidance on the tax reliefs and exemptions available to charities and their donors. Go to www.hmrc.gov.uk and click on 'Charities & Donors' (under 'Quick Links').

Information about the Gift Aid scheme is given in Chapter 3 of the Detailed Guidance Notes.

If you need any further information, the following contact points may be useful:

- For Gift Aid and all charity tax issues, including VAT, telephone 08453 020203
- For Employees PAYE telephone 0845 607 0143
- For non-domestic rates enquiries contact your Local Authority Finance Department

You can also make enquiries by e-mail to charities@hmrc.gov.uk.

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

Yours sincerely



A J Dobson
Title Executive
CTY1(F)