



## TAX RELIEF AND CHARITIES

It is not necessary to apply for tax relief before registering as a charity with the Charity Commission. However, once registered as a charity it is good practice to investigate how your charity might benefit from relief or whether it is liable for payment of tax of any kind.

If you want to obtain relief on investments, including bank/building society account interest or any other type of relief to which charities are entitled, you should write to the Inland Revenue.

If your organisation is already registered with the Charity Commission, the Inland Revenue will:

- Accept your organisation as a charity for tax purposes;
- Confirm that the charitable tax exemptions are available; and
- Issue a charity repayment claim form R68.

You should write, stating your Charity Commission registration number, to the Inland Revenue at the following address:

HMRC Charities  
St John's House  
Merton Road  
BOOTLE  
Merseyside  
L69 9BB

## RECLAIMING TAX

For tax paid on bank or building society accounts, ask the bank/building society for a certificate of tax paid.

Complete the Charity repayment claim form R68 and return it to the Inland Revenue. The Inland Revenue can only repay tax to organisations granted exemption (see above for how to confirm that charitable tax exemption is available).

**The Inland Revenue charity helpline is 0845 3020203 or email them at [charities@inlandrevenue.gov.uk](mailto:charities@inlandrevenue.gov.uk).**

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