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[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**Date** 14 February 2009  
**Our Ref** XT9397  
**Your Ref**

**DX** 725580

Dear Ms Cabell

**iCommons Ltd**

Thank you for your letter of 1 December 2008.

We accept that iCommons Ltd is a charity for tax purposes under our reference XT9397 with effect from 18 March 2005. Please note only payments received on or after that date can be eligible Gift Aid payments.

**Please find enclosed**

- A copy of our Gift Aid toolkit CD\_ROM. This explains the Gift Aid scheme, the records that you need to keep, the Gift Aid repayment claim forms and advice on how to complete the forms.
- An application form for the 'Giving to charity through the Tax Return' scheme.

**You should**

- 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 tell us whom we should contact in the future. We will also need a new authorised signatory form.
- Tell us of changes to the charity's name or activities and provide any relevant documentation.



## 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. There is a requirement to complete a Tax Return when requested to 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.

## HM Revenue & Customs Website

There is also general information about the tax reliefs and exemptions available to charities on the HMRC website: [www.hmrc.gov.uk](http://www.hmrc.gov.uk) by clicking on:


- 'Charities & Donors' (under 'Quick Links').

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

More help and information	Tel	Fax
Gift Aid & Repayment Claims	08453 020203	0151 472 6268
Charity Trading/Expenditure/Loans and Investments	0151 472 6043 or 6046	0151 472 6268
Charity Accounts and Tax Returns	08453 020203	0151 472 6268
Employees PAYE	0845 607 0143	
Value Added Tax	08453 020203	0151 472 6060
Non domestic rates	Your Local Authority Finance Department.	

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

Yours sincerely

  
A W H Cooper  
Title Executive

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