

**“THE CHARITABLE DEDUCTIONS
(approved schemes)
REGULATIONS 1986”
(as amended by SI 00/759,
SI00/2083)**

Agreement

Charities Trust
and

Dated:

20

AN AGREEMENT made on the (Day) of (month) 20

Between Charities Trust whose registered office is situated at Suite 22, Century Building, Brunswick Business Park, Tower Street, Liverpool, L3 4BJ (“the Approved Agency”) of the one part and (add company name registered office details)

Interpretation

In this Agreement unless the context otherwise requires:-

“*the Regulations*” means the Charitable Deductions (Approved Schemes) Regulations 1986 which came into operation on 8th January 1987 and any modification thereof from time to time in force and reference to a Regulation by its number means a reference to the Regulation so specified.

“*Board*” means the Commissioners of Inland Revenue as defined in Section 832(1) of the Taxes Act

“*Employee*” means any person entitled to receive payments of emoluments from the Employer

“*Emoluments*” means income to be taken into account in assessing liability to income tax under Schedule E from payments of which income tax falls to be deducted by virtue of section 203 of the Taxes Act and regulations under that section

“*Income Tax Month*” means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month

“*the Scheme*” means the Payroll Deduction Scheme

“*the Taxes Act*” means the Income and Corporation Taxes Act 1988 and any statutory modification or re-enactment thereof from time to time in force

“*Year*” means the period beginning on any 6th day of April and ending on the following 5th day of April

Whereas

(1) Approved Agency:-

(a) is a charity eligible for relief under section 505 and section 506 of the Taxes Act

(b) is approved as an agent in accordance with Regulation 5

(2) the Employer is an Employer who pays emoluments

(3) the Scheme is a scheme approved in accordance with Regulation 3

Now this agreement witnesseth as follows:-

Obligations of the employer

1 The Employer acknowledges the right of each of their employees to participate in the Scheme and will obtain from each employee who wishes to participate a signed form of request specifying the sum to be withheld from his emoluments and the

charities nominated by him. The Employer shall send to the Approved Agency particulars of each participating employee and of the charities nominated by him.

2 (1) The Approved Agency hereby constitutes the Employer to be the agent of the Approved Agency in holding monies withheld from employees pursuant to the Scheme

(2) The Employer will pay over to the Approved Agency all sums withheld from employees pursuant to the Scheme in any income tax month within 14 days of the end of that income tax month

3 (1) The Employer shall retain:-

(a) a copy of this Agreement until 3 years from the termination thereof

(b) all forms of request to deduct given by employees pursuant to the Scheme until 3 years from the revocation or lapse of such request, and

(c) for not less than 3 years, records of all sums withheld from such employees pursuant to the Scheme and evidence of all payments made to the Approved Agency pursuant to the Scheme

(2) The Employer when so required by notice served on it by the Board, shall within 30 days of such service produce for inspection by an officer of the Board all documents and records required to be retained by the Employer pursuant to Clause 3.1.

Obligations of the Approved Agency

4. The Approved Agency will pay the sum paid to it by the Employer to the charities specified by the employee and if so requested give written receipts to the Employer in respect of sums paid over to it.

5. In no circumstances will sums duly withheld and paid over to the Approved Agency be returnable to the Employer or to any employee.

6. The Approved Agency will upon request of the Board provide a statement of the reasons to the Board as to why sums paid to it by the Employer pursuant to the Scheme have not (within 60 days of its receiving the same) been paid to the charities respectively specified by the employee in accordance with Regulation 9(3).

7. The Approved Agency will if so requested by an employee at the end of the year give him/her a certificate of the amounts which the Approved Agency has paid to charities specified by him in respect of sums withheld from his emoluments in that year and of the maximum time elapsing in any period specified by the employee between the receipt of such sums from the Employer and the payment to the charities of amounts in respect of such sums.

8. If for any reason it becomes impossible for the Approved Agency to pay any amount to a charity specified by an employee the Approved Agency shall pay that amount to such other charity as it may consider has objects similar to those of the charity specified by the employee, but so that it shall not in any circumstances appropriate that amount to its own funds; and that on so paying that amount to that other charity the Approved Agency shall give notice to the employee that it has done so.

9. The charges of the Approved Agency in relation to the operation of the scheme in any year shall be 25p per donor per monthly donation. The Approved Agency may vary this monthly fee from time to time by giving notice in writing to the Employer to this effect. Charges paid on behalf of the employees by an Employer shall be calculated at the same rate. Charges to employers for matching donations and administering corporate accounts will be calculated on an individual basis.

Employees leaving employment

10. Where an employee who has requested the Employer to withhold any sum pursuant to the Scheme leaves his employment, the Employer shall provide the employee with a statement, in such form as the Board may approve or prescribe, of the total amount so withheld from the employee's emoluments from that employment in the year in which the employee so leaves his employment

Termination

11. (1) This Agreement may be terminated by either party giving to the other 13 weeks previous notice in writing to that effect expiring at any time

(2) If at any time the Employer has without reasonable excuse failed in a significant respect to give effect to the Scheme in accordance with this Agreement, the Approved Agency shall forthwith give notice to the Employer of termination of this Agreement

(3) This Agreement shall determine forthwith upon the withdrawal in accordance with Regulation 7 of approval of the Approved Agent.

AS WITNESS, the parties hereto have executed this Agreement as of the Date above

Signed by _____

Signed By _____

Duly authorised on behalf of the Approved Agency

Duly Authorised on behalf of the Employer

Name _____

Name _____

Title _____

Title _____

Date _____

Date _____

Employer Payroll Registration Form

Employer Contract No : (issued on receipt of this form):

For office use only

EMPLOYER DETAILS

Name _____

Address: _____
_____ Postcode _____

Nature of Business: _____

Tel.No: _____ Payroll Contact
Name: _____

Payroll Contact e-Mail: _____

Name of Chief Executive/MD: _____

Name of HR Director: _____

Holding Company Name: _____

Tax Reference _____ Tax District: _____

PAYMENT

Method of Payment: * BACS / CHEQUE

Monthly Donor Listings: * E-MAIL / PAPER (see notes)

Matching Donations: * YES / NO

Paying Administration Charges: * YES / NO

Taking UP Xtra Factor * YES / NO

Xtra Factor % & month for upgrade % will be _____ Month each year _____

*Delete as appropriate

PAYROLL DETAILS

Frequency: (Monthly or Weekly)

Name or Ref No _____

Total No. of Staff Employed: _____

Name

Signature

Date

charitiestrust

GUIDELINES TO HELP YOU COMPLETE THE EMPLOYER REGISTRATION FORM

Please ensure that all sections are completed clearly and accurately

EMPLOYER CONTRACT NUMBER

SUPPLIED BY CHARITIES TRUST

EMPLOYER DETAILS

Name/Address/Contact Name

Please complete all details including the contact name of the person designated by your company to administer the payroll giving scheme and who will be responsible for dealing with any queries. Also the name of other members of the business

Holding Company

If your company is part of a larger organisation please give details.

Tax Reference/District

This information is required to register your company for Payroll Giving purposes with the Inland Revenue.

Method of Payment

Do you propose to pay your employees donation via Bank Transfer (BACS) or by Cheque.

Monthly Donor Listings

Will your company produce donor information on a Paper Listing or send by e-mail.

Computer Disks can also be accepted in Excel or Text Delimited format. Please contact our office for further details.

Matching Donations

Answer YES if your company plans to match in whole or part the donations paid by individuals to charity.

Paying Administration:

Answer YES if your company plans to cover the costs of administering the donations.

Xtra Factor

Answer Yes if your company agree to offer employees the option to have their donation upgraded by a percentage set by you the employer on an annual basis – you decide which month each year this takes place and CT prepares an electronic file to provide your payroll dept with all donors signed up to Xtra Factor and how much their new upgraded donation will be

PAYROLL DETAILS:

For each separate payroll you run you will need to supply the following information:

Name

By which you refer to each payroll i.e. Monthly, Weekly, Four weekly etc.

Total Number of Employees

This refers to the total number of staff paid via each payroll (not the number of donors giving).
If the space allocated for payroll details is not sufficient please continue on a separate sheet.

Please do not hesitate to contact our Contracts Advisor if you have a query on:

0151 286 5129