



## Tax relief

If you are a UK taxpayer, you can claim income tax relief on the value of your donation. Donating shares to charity gives rise to neither a gain nor a loss for Capital Gains Tax purposes.

This transfer is exempt from Stamp Duty in accordance with Category L, the conveyance or transfer operating as a voluntary disposition inter vivos for no consideration in money or money's worth nor any consideration referred to in Section 57 of the Stamp Act 1891 (conveyance in consideration of debt etc).

A leaflet about gifting shares (IR 178) and further tax information is available from HM Revenue & Customs, [www.hmrc.gov.uk](http://www.hmrc.gov.uk). Telephone 0151 472 6043/6046 or 01 31 777 4040 in Scotland.

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