

Leaflet X03: Taxation Guidance Notes for Churches and Ministers

These notes are offered for guidance by The Baptist Union of Great Britain

1 THE MANSE

Exception from tax charge in respect of provided accommodation:

1.1 It is usual for the terms of appointment of a minister of a Baptist church to provide that living accommodation will be made available for the better performance of the duties of the ministerial office.

Provided that

- a minister has been called by, and duly appointed and inducted to office, to perform those pastoral and spiritual duties normally undertaken by a minister of the church, and
- those duties involve the use of the accommodation in the performance of these duties – for service and sermon preparation, meetings, counselling etc, and
- the accommodation is situated in reasonable proximity to the congregation/fellowship served by the church

then, because of an exception provided by section 99(2) of the Income Tax (Earnings & Pensions) Act 2003 (ITEPA 2003), the provision of such accommodation will not give rise to any taxable benefit.

1.2 The exception will also apply to a minister-in-training (that is where the individual is undertaking training at a theological college as a ‘congregation-based student’), where

- such a minister is called by a church and inducted to ministerial office, and
- the periods of attendance at theological college do not exceed in aggregate the equivalent of two days per week during term time, and
- the remainder of the time is spent undertaking the full range of pastoral and spiritual duties required by the church.

1.3 HM Revenue & Customs (HMRC) do not regard the exception as extending to youth or other community workers employed by a church, though a minister charged with particular pastoral and spiritual responsibilities (eg for children and young people) who is a member of the church’s ministerial team will qualify for the exception. The exception may also apply to regional ministers exercising pastoral responsibilities among the churches of a regional association, and to certain ministerial staff of the Baptist Union having pastoral responsibility for the churches, so long as the accommodation is used in the performance of their pastoral and spiritual duties.

Accommodation leased by a church:

1.4 In most situations, the manse accommodation provided by a church will be church-owned, but in some cases a manse will be leased by a church, from a third party landlord. A lease from a third party landlord should be in the name of the church, which should also pay the rental direct to a landlord.

Manse related expenses:

1.5 Certain payments associated with the provision of manse accommodation are, like the benefit of the accommodation itself, also exempt from charge to income tax. These include council tax, water/sewerage charges (metered or otherwise), buildings insurance, structural repairs and alterations, exterior decoration and the maintenance and replacement of landlord's fixtures, and no entries are required to be made on form P11D. HMRC has, on occasion, sought to contend that the exemption from charge to income tax applies only to full-time ministers but have not pressed the point on being advised that the terms of appointment of all ministers require them to be available at all times to respond to the needs of a congregation and accommodation has to be provided accordingly.

Internal decoration and repairs:

1.6 If a church bears the cost of any internal decoration or repairs, other than ingoing redecoration and ongoing repairs and maintenance of landlord's fixtures and fittings (such as electric, gas, water and central heating installations, fitted kitchens and bathrooms etc), a benefit will arise which will be both taxable and chargeable to Class 1A (employer) NICs. The cost (less any amount made good by the minister) must be shown at section K of form P11D.

Provision of furniture and furnishings, including fitted carpets:

1.7 The provision of fitted carpets (which are not regarded as landlord's fixtures) or any other kind of furnishings, furniture or domestic effects will also give rise to a benefit which will be chargeable to tax and Class 1A NIC. Increasingly, manses are provided with fitted carpets so this point will be relevant to many churches.

1.8 The amount to be shown on form P11D is the 'cash equivalent' of the benefit and this is 20% pa of the market value at the time the item is first applied in providing a benefit. Market value is defined as "the price which it might reasonably have been expected to fetch on a sale in the open market at that time" and in many cases, this will be significantly less than the original purchase price. Advice received from the carpet trade suggests that the resale value of newly fitted carpets is unlikely to exceed one-third of their purchase price, excluding fitting charges. On this basis the figure to be included on form P11D would be 20% of one-third of the original cost of the carpets, though in some circumstances (eg small areas of carpet), a lower value might be justified. The computed cash equivalent will be shown each year on form P11D (apportioned in the first year by reference to the date provided) until the carpets cease to be used but, as with all manse service benefits, the minister will be able to claim the customary 25% deduction for 'church business' use when completing his/her tax return.

1.9 Alternatively, a church may choose to treat a payment towards the cost of replacing carpets and other furnishings as part of the relocation expenses [see paragraph 6.1] of a newly appointed minister, in which event the items will belong to the minister, rather than the church.

Lighting and heating costs:

1.10 Where manse lighting and heating bills are in the name of the church not only will this give rise to a taxable benefit but there will also be a Class 1A NIC charge on the employer. It is therefore desirable that accounts be in the name of the minister, and for the church to reimburse the minister, in whole or in part, as agreed with the minister. For tax years up to and including 2016-17, reimbursed lighting and heating expenses were reported at Section N of form P11D as a taxable benefit, and the minister included the benefit, along with a claim for deduction of the 'church business' element, in his/her personal tax return.

As from 6 April 2017, the non-deductible (ie personal) element of such expenses is now 'payrolled' (ie added to stipend) for the purpose of calculating income tax under the PAYE system - but remembering that the

whole amount of the reimbursement is exempt from national insurance contributions. The onus for determining the deductible 'church-business' element rests upon the church (in consultation with the minister) and whilst, in many situations, this is likely to be the 25% proportion which has historically been regarded as a reasonable church-business proportion, HMRC will expect that steps have been taken to ascertain and monitor the extent of such use. The amount which is being 'payrolled' represents non-allowable expenses. It is not a 'benefit' for which registration is required before the commencement of a tax year.

There is no separate 'box' in *Basic Payroll Tools* (nor is there likely to be in commercial software) in which to enter this 'taxable element'. It simply has to be added to the stipend figure for the purpose of computing the amount of income tax due. If, as will usually be the case, tax relief for a minister's pension contributions is given under the 'net pay' arrangement (ie deducted from stipend before calculating the tax due), then it will be to that net stipend figure that the 'taxable element' of the reimbursed manse expenses will be added. Otherwise it will be added to the gross stipend. A specimen form of payslip is set out below by way of guidance as to how the details might be shown, but it is appreciated that churches/payroll administrators may have their own preferred format which, nonetheless, may need some adaptation.

Specimen payslip for ministers:		
Gross stipend	A	x
Deduct: Pension contribution		x
Net pay	B	x
Add: Reimbursed manse light & heat expenses		
Tax-deductible amount – treated as expenses	x	
Non-tax deductible amount – treated as pay	C	x
		x
Mileage allowance		x
Deduct:		
Income tax (see note 1)	x	
National insurance (see note 2)	x	
		x
Net payment		x
Notes:		
1. Pay for Income Tax will be B+C if the 'net pay' arrangement for giving tax relief for pension contributions applies – otherwise A+C		
2. Pay for NICs is A		

Because the taxable element of reimbursed manse expenses has been 'payrolled' it will not be necessary to include them in form P11D for tax years after 2016-17 - except in the rare case where the *manse service benefit 'cap'* might apply. In broad terms this 'cap' seeks to limit the charge to tax on manse service benefits – like the reimbursement of lighting and heating expenses – to 10% of ministerial taxable income, excluding the reimbursed expenses. For this purpose, ministerial taxable income will, in most cases, comprise stipend (net of any pension contributions) plus any casual fees; less any deductible expenses - other than the church-business proportion of the reimbursed light and heat expenses. If the total amount of manse light and heat expenses reimbursed (church-business and private elements combined) exceeds this 10% figure, the amount chargeable to tax is limited to that figure. A more detailed explanation is available in document [X02](#) (Self-Assessment and the Minister) on the BU web site, or in HMRC's Help Sheet SA102M Notes. The 'cap' is unlikely to affect a minister in receipt of the standard stipend or higher, and receiving reimbursed light and heat expenses of up to, say, £2,000 - but in cases where the 'cap' might be applicable, treasurers/payroll administrators should, in consultation with the minister, consider continuing to deal with such expenses by way of report on form P11D (at section N), rather than by way of 'payrolling'. The minister will then need to include in his/her tax return both the expenses reimbursed and the claim for a deduction in respect of the

church-business proportion. Only by so doing would it be possible to secure the benefit of the 'cap', if applicable.

Telephone, mobile and inter-net connection costs:

1.11 Provided the church is the subscriber, the provision of a telephone line at the manse is exempt from tax (under S.316 ITEPA 2003) provided measures are in place to control or limit any personal use. If, however, the minister is the subscriber the exemption does not apply and any reimbursement by the church will give rise to a taxable (and Class 1A NIC) benefit. The minister would then need to claim for tax purposes the cost of identified church business calls but would be unable to claim any deduction for line rental. Manse telephone accounts should therefore clearly be in the name of the church (or church treasurer) and be paid by the church. Some providers insist that accounts must be rendered to the address where the telephone is located in which case care should be taken to ensure that accounts are addressed to the church, c/o the minister (eg XYZ Baptist Church c/o Revd ABC, Manse address). Accounts must always be paid directly by the church.

1.12 Where a church pays (separately or as part of an inclusive telephone package) for internet connection to the manse for church business purposes in circumstances where (a) there is no separate billing or record of access calls and no breakdown is possible between church business and private calls, and (b) any private use is not significant, such costs of connection are similarly exempt under Section 316. However, where the minister is the subscriber the exemption will not apply and any reimbursement of charges by the church will be taxable.

1.13 No taxable benefit arises if a minister (or any other church employee) is provided with a mobile phone for church business use. The exemption extends to the cost of the telephone itself, any line rental and the cost of all calls, including the cost of any private calls paid for by the church. However, a tax charge will arise if a church makes a contribution towards a personal mobile.

2 MOTOR EXPENSES

2.1 The payment of a motor mileage allowance in respect of church business journeys will not give rise to a taxable benefit provided such allowance is within the HMRC approved rates (currently 45p per mile for the first 10,000 church business miles pa and 25p per mile thereafter). No entry is required to be made on form P11D provided the allowance is within the approved rates but any higher payment must be reported on the P11D and will give rise to a taxable benefit. A record of church business miles should be maintained by the minister and be made available to the treasurer. It is often convenient to pay a regular monthly sum on account of mileage allowance but it will be necessary to make an adjustment by reference to actual mileage at the end of the tax year, or at more frequent intervals.

2.2 It is no longer possible for a minister to make a detailed car expenses claim, or to claim capital allowances on the purchase of a vehicle for tax purposes, but if the mileage allowance received from the church is lower than the Revenue approved rates a claim may be made in the tax return in respect of the difference between the rate paid and the approved rate. Because of the high level of taxable benefit which applies where there is personal use of a car provided by an employer, it is usually uneconomic (from a tax point of view) for a church to provide a car for a minister.

3 FORM P11D

3.1 With effect from 6 April 2016 form P11D dispensations cease to exist but expenses which were previously treated as 'tax deductible' under a dispensation are now covered by a statutory exemption. This means that expenses such as travel, accommodation and subsistence in attending conferences and other church business gatherings, postage, stationery, computer consumables, books and publications, manse hospitality, qualifying relocation costs and any other 'church business' expenses will still not be required to

be shown on form P11D - but the onus of determining whether a particular expense is deductible rests upon the employer. (See paragraphs 1.13-1.15 in the case of manse phone and broadband connection expenses.)

3.2 Expenses or benefits of a kind which continue to be reportable on form P11D include (but not exclusively) interest free and low interest loans, qualifying relocation expenses in excess of £8,000 and any non-qualifying relocation expenses, any payments made on behalf of employees personally, cars and car fuel (but not approved mileage allowance), services supplied (such as light and heat if accounts are in the name of the church), and assets (eg furniture and fittings) placed at the employee's disposal.

3.3 Class 1A (employer's) NICs have been charged on some taxable benefits in kind since 6 April 2000. The benefits attracting the NIC charge are those which appear in the brown boxes on form P11D and the charge is due for payment not later than 19 July following the end of the tax year. It is also necessary to complete a return of Class 1A NICs (form P11D(b)), which has to be filed by 6 July. The current rate of Class 1A contribution is 13.8%.

4. GIFTS TO MINISTERS

4.1 With effect from 6 April 2016, trivial benefits (not exceeding £50 in value - but excluding cash and vouchers) made available to employees (including ministers) on special occasions (birthdays, anniversaries, Christmas etc) are exempt from tax provided they do not form part of a 'salary sacrifice' arrangement or are given for services rendered. There is no limit on the number of such gifts in any tax year.

4.2 Except for such trivial benefits in kind, any other gifts made to a minister during his/her ministry must be treated as additional stipend and be dealt with through the PAYE system. However, there has been a long-established tradition for a church to make an ex gratia gift at the conclusion of a ministry. Subject to 4.3 below, any such payment ought not to be liable to tax or NICs provided (a) it does not exceed £30,000, (b) there is no contractual or other prior agreement to make any such payment; and (c) it is made following the termination of the ministry. It should, however, be noted that payments in lieu of notice (PILONs) or in respect of accrued holiday entitlement will always be taxable and chargeable to NICs.

It is suggested that any such ex gratia payment be authorised by a resolution which refers to the making of "an ex gratia payment in token of the esteem in which the minister has been held by members of the fellowship etc etc".

4.3 Particular care needs to be exercised in relation to a gift made on the occasion of a minister's retirement since such a gift might be regarded by the HMRC as an 'employer-financed retirement benefit scheme' and so be chargeable to tax. It is suggested that on these occasions the retirement gift should be 'in kind' or, if it is a cash gift, that it be handled informally by members of the congregation rather than officially through the church.

5 MINISTERS IN TRAINING AND MINISTERIAL TRAINING EXPENSES

5.1 Ministers in training are appointed to serve a church whilst also undertaking training at a theological college as a 'congregation-based student'. It is customary for them to receive an appropriate level of stipend which will, of course, be taxable through the PAYE system. If manse accommodation is provided (whether church-owned or leased) there is no reason why part of the stipend package should not be allocated to lighting and heating costs (see paragraph 1.12).

5.2 If a church also contributes towards the cost of college or maintenance fees and such payments are made directly to the college, they will not be treated as taxable income or a taxable benefit in the hands of the minister in training. However, if these costs are borne by the individual no relief is available.

5.3 Where a church incurs or reimburses the cost of providing work-related training for its minister this will not give rise to a taxable benefit provided the course or project is designed to "impart, instil, improve or

reinforce any knowledge, skills or personal qualities that are likely to be useful in the performance of the duties of the office, or better qualify the minister to undertake those duties”.

The exempted expenses include any incidental costs, though any travel or subsistence costs must satisfy the usual ‘qualifying travelling expenses’ rules. The relief will cover most kinds of training undertaken by ministers, including relevant sabbatical projects, but it will always help if it can be demonstrated (eg by an appropriate resolution) that the particular course or project is being undertaken at the request of the church for the purpose of further equipping the minister to perform the duties of the office. It should be noted that there is no relief for expenses borne by the minister.

6 RELOCATION EXPENSES

6.1 A church may contribute towards 'qualifying' relocation costs of a minister up to a total of £8,000 without giving rise to any tax liability on the part of the minister. Specific costs (including removal expenses, legal and agency fees where a minister owns his/her own property, replacement of carpets and other soft furnishings which are unsuitable for the new house etc) incurred in consequence of the relocation can be reimbursed by the church. Provided the total does not exceed £8,000 there is no requirement to show the amount on form P11D but if the total exceeds this figure, the excess must be reported as a taxable benefit. There is, unfortunately, no tax relief for expenses borne by a minister which are not reimbursed by the church and it is not permissible for a church to make a round-sum allowance to the minister.

7 PAYMENTS TO OTHER EMPLOYEES

7.1 If a church employs an administrator or caretaker, or any other kind of employee, the normal online PAYE reporting procedures must be applied. If a church is already registered under the RTI (real time information) PAYE reporting provisions in respect of one or more employees, then the taking on of any additional employees, whatever the level of remuneration, will require to be reported to HMRC.

7.2 Payments of honoraria (eg to an organist) are also subject to PAYE and NIC, unless it can be shown that the individual is truly engaged in self-employment, or is simply being reimbursed reasonable expenses (eg for music or travel).

7.3 HMRC will not seek to charge tax on the payment of reasonable expenses (including travel expenses) paid to individuals who provide services (of any kind) to a church on a voluntary basis, but if payment is also made for services the whole amount will be subject to PAYE and NIC.

7.4 Payment of fees and expenses to visiting preachers are not subject to the PAYE and NIC procedures, but recipients should include such payments (less any claim for travelling and other relevant expenses) in their own tax returns.

8 EMPLOYMENT ALLOWANCE

8.1 Since April 2014 churches have been entitled to claim an Employment Allowance (originally up to a maximum of £2,000 pa but increased to £3,000 pa from 6 April 2016, to £4,000 pa from 6 April 2020 and £5000 from 6 April 2022) towards the cost of employer's NICs. The allowance has to be claimed (through the online PAYE reporting system) at the beginning of each tax year - but is then given automatically by way of monthly set-off against employer contributions due to HMRC until the maximum allowance has been fully utilised.

9 PAYMENTS TO A MINISTER'S SPOUSE

9.1 Provided it is not Home Mission aided, a church may make payments to a minister's spouse in respect of bona fide services, such as cleaning and/or secretarial and reception duties at the manse, but any such payments should be commensurate with the services provided and be properly authorised by the church. The spouse will effectively become an employee of the church and the payment will therefore be subject to the

usual PAYE reporting procedures. Alternatively, a minister (including a minister of an aided church) may make reasonable payments personally to a spouse for any such services and claim a deduction in his/her personal tax return, provided such payments are reasonable in amount and can be demonstrated actually to have been made.

10 LOANS TO MINISTERS

10.1 An interest-free or low-interest loan made to a minister will normally give rise to a benefit chargeable to tax and Class 1A NIC and will therefore need to be included on form P11D, but if the aggregate outstanding loans made to a minister do not exceed £10,000 there is no chargeable benefit. If a benefit is applicable it is computed by reference to the excess of the 'official rate of interest' over the rate of interest (if any) actually charged on the loan. The 'official rate of interest' for the tax year 2020-21 was 2.25% pa but has been reduced to 2.00% pa for the year 2021-22 and 2022-23. The official rates of interest do occasionally change; these can be found on the [HMRC website](#) (search for Official rate of interest).

11 INCOME RECEIVED BY CHURCHES

11.1 Most sources of income received by a church (like any other charity), including investment and property income (which includes receipts from the letting of church premises), as well as any capital gains, are specifically exempted from tax, though certain trading activities might give rise to a tax liability.

11.2 A charity is exempt from tax on profits arising from a trading activity if the trade forms part of the primary purpose of the charity and such profits are used only for the purposes of the charity. A church's primary purpose will not normally extend to the carrying on of a trade, so where a church which is involved in a significant trading activity (eg a 'High Street' coffee shop or a pre-school nursery) then, both for tax and charity law purposes, it should perhaps be carrying on that activity either (a) through a separate charitable trust, whose primary purpose will be the carrying on of that activity, or (b) through a limited company, which will donate any resultant profit to the church.

However, the HMRC has indicated that the operation of a coffee shop will be regarded as a 'primary purpose' trade where it forms part of a church's outreach activities (eg evidenced by posters, literature and the availability of counselling etc). The effect of this is that any profit arising from such activity will not be chargeable to corporation tax.

11.3 A further exemption from tax exists in respect of profits from small (non-primary purpose) trading activities (not otherwise exempt from tax) where the annual trading turnover does not exceed £8,000 or, if greater than £8,000, 25% of the charity's total income (from all sources) - but with an upper limit of £80,000. However, where this turnover limit is exceeded, it should be noted that any taxable profit is computed after deducting a reasonable proportion of lighting and heating, repairs and maintenance and administration expenses, as well as notional deductions for goods and services provided at no cost or less than market value. (NB - The figures of £8,000 and £80,000 replace figures of £5,000 and £50,000 as from 1 April 2019).

11.4 An extra-statutory concession also exempts from tax the proceeds of any fund-raising activities which satisfy the criteria for VAT exemption, the main one of which is that not more than 15 events of the same kind are held at any one location in a financial year. Furthermore, funds raised from the sale (regularly or occasionally) of donated goods will be treated as the realisation of the value of a gift, rather than as trading income.

11.5 Whether a church remains an unincorporated association or has become a CIO (a charitable incorporated organisation) it remains within the corporation tax regime, but because most sources of income and capital gains received by churches and charities are generally exempt from tax, HMRC does not require churches to complete corporation tax returns on a regular basis. However, since certain income (usually trading income which does not fall within the exemptions mentioned above) might be taxable, a church may

be required, on a random basis, to file a corporation tax return. Returns used to be issued in paper form but for accounting periods ending after 31 March 2010 they now have to be filed online. A church which is already registered for online filing of PAYE returns etc will be able to add the corporation tax filing facility as an additional service in the box which appears on the HMRC screen.

11.6 The return involves two forms, CT600 and CT600E. Normally, it will only be necessary to complete page 1 of form CT600 (name and other data and an indication that form CT600E is attached), though pages 6 and 7 may be relevant in certain cases. Form CT600E (which applies to charities) requires a fairly simple breakdown of a church's income and expenditure and a summary of its assets, together with details of tax repayments claimed and due. It also asks for details of 'total turnover from any exempt trading activities'. A copy of the accounts for the relevant accounting period also has to be filed with the return, and it is worth mentioning that the making of a return and the submission of a church's accounts will enable the Revenue to do some crosschecking of a church's Gift Aid claims.

11.7 The Revenue software for online filing mirrors the format of the old paper return, including the supplementary form CT600E. HMRC has stated that they will accept a copy of the accounts in PDF format instead of the more complex iXBRL format which applies to companies generally. HMRC has also confirmed that it does not intend to change its existing practice of requesting returns on a random basis, except that if a church is knowingly in receipt of any taxable income it has a statutory duty to file a return within the prescribed time limit of twelve months of the end of the relevant accounting period.

The following HMRC publications (with website links) give more detailed guidance:

- Online company tax returns: www.hmrc.gov.uk/ct/ct-online/file-return/switching.htm
- Company tax returns smaller charities: www.hmrc.gov.uk/charities/guidance-notes/chapter6/partb.htm#69
- Corporation tax return guide: www.hmrc.gov.uk/ctsa/ct600-guide-2008.pdf

12 REPAIRS TO CHURCH BUILDINGS

12.1 Churches are reminded that relief from VAT on church repairs and maintenance applies only in the case of listed church buildings. Whilst the UK has been part of the EU relief has had to be claimed by way of a grant (equal to the full VAT rate) from the Listed Places of Worship Grant Scheme (see www.lpwscheme.org.uk for further details) but it remains to be seen whether relief will be granted at source after the UK has left the EU.

12.2 Under the Landfill Tax Credit Scheme, grants may be available from landfill operators to 'environmental bodies' with projects falling within prescribed objects, including the repair of a church building if it is within 10 miles of an existing or closed landfill site. It is necessary to secure the approval of a particular landfill operator or a distributive environmental body. Under the scheme, landfill operators obtain a tax deduction for approved grants. Further information can be obtained from the website of ENTRUST (The Environmental Scheme Regulatory Body) at www.entrust.org.uk

13 MINISTER'S TAX RETURN AND CLAIM FOR EXPENSES

13.1 Not every minister is required to make a tax return. If a minister's affairs are relatively uncomplicated (eg if there are no other sources of income apart from stipend and no entries are required to be made on form P11D), it is unlikely that a return will be required. However, HMRC has pointed out that whilst there is a legal requirement to submit a return only where a notice to do so is issued, there is also a legal requirement to notify chargeability to tax where there is any untaxed income to declare (such as casual preaching fees, taxable benefits, investment and property rental income. There may also be changes in personal circumstances which give rise to the need to notify the Revenue of a need to file a self-assessment return. Following retirement, a minister will normally only need to complete the shorter version of tax return.

13.2 Ministers may include in their tax returns (on the Minister of Religion pages) a claim for any expenses incurred in the performance of their duties which have not already been reimbursed on a 'tax-free' basis by the church. In addition to claiming any allowable manse light and heat expenses (which from 6 April 2017 may have been given wholly or partly under the 'payrolling' procedure referred to at section 1.12 of these notes), expenses may include a salary paid to a spouse for manse cleaning and/or secretarial duties, laundry and replacement of ministerial clothing, books and periodicals, entertaining expenses and subscriptions to 'professional' bodies (such as the Baptist Ministers' Fellowship). As stated in paragraph 2.2, if the mileage allowance received from a church is lower than the Revenue approved rates, a claim may also be made in respect of the difference. A minister is also entitled to claim (for the year of expenditure) a 100% investment allowance under the capital allowances regime in respect of expenditure on computers and other office equipment used for church business purposes, but if there is personal use of such equipment the allowance will need to be apportioned accordingly.

13.3 The deadline for filing a paper tax return is 31 October following the end of a tax year (5 April), but the final date for filing a return online is the following 31 January. However, because the free online filing software provided by HMRC does not extend to the completion of the Minister of Religion pages it is necessary to use commercial software. In this respect an arrangement has been made with **GoSimpleTax** for their software package to be made available to Baptist and other ministers on very attractive terms, details of which can be obtained at: www.gosimpletax.com/who-uses-gosimpletax/ministers-of-religion/

13.4 Ministers may also find it helpful to refer to the publication [X02 Self Assessment and the Minister](#) and in particular to, the section explaining the '10% service benefit cap'.

OTHER SOURCES OF INFORMATION

<i>Self-assessment and the Minister - Leaflet X02:</i>	www.baptist.org.uk/resources/X02
<i>Gift Aid Small Donation Scheme (GASDS):</i>	www.baptist.org.uk/resources/G01
<i>Gift Aid Relief Declaration:</i>	www.baptist.org.uk/resources/G02
<i>Taxation Topics: Part of Transform which appears in Baptists Together and is also posted on BU web site:</i>	www.baptist.org.uk/transform
<i>Treasurers' Area: List of finance and tax related documents and alerts:</i>	www.baptist.org.uk//Treasurers
<i>Finance Bookshelves: Collection of finance and tax related documents:</i>	www.baptist.org.uk//Finance
<i>Listed Places of Worship Grant scheme:</i>	www.lpwscheme.org.uk
<i>Selected HMRC Guidance: Employers Bulletin:</i>	www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin
<i>PAYE and payroll for employers:</i>	www.gov.uk/payee-for-employers
<i>Gift Aid:</i>	www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid
<i>Trivial benefits in kind:</i>	www.gov.uk/government/publications/tax-exemption-for-trivial-benefits-in-kind-draft-guidance/tax-exemption-for-trivial-benefits-in-kind-draft-guidance
<i>VAT reliefs: charities and disabled:</i>	www.gov.uk/government/collections/vat-reliefs-for-charities-disabled-and-older-people

These notes are offered by way of general information for Baptist churches and ministers. Whilst every effort is made to ensure that the information is correct at the time of publication, neither the compiler nor the Baptist Union can accept liability to any party who has either taken or refrained from taking action in reliance on these notes and they should therefore not be regarded as a substitute for seeking professional or specialist advice in any particular situation.

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