



Tax-efficient giving for companies

For information about gifts from companies to charity, we advise you to visit the HMRC website.

Donations by limited companies

Your company's donation to charity is deductible from its total profits when calculating Corporation Tax. Corporate donations are not eligible for Gift Aid.

Gifts of land, buildings or shares

Your company could benefit from Corporation Tax relief if it gives land, property or qualifying shares to a charity, or sells them to a charity at less than their market value.

Payroll giving

An unlimited amount can be contributed to charity via your employees' payroll giving. It costs your employees less to give because their donation is given to charity from their gross salary before any tax is taken off – so they don't pay tax on the gift.