CANCER RESEARCH UK

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Cancer Research UK Retail Gift Aid Scheme terms and conditions

What is the Retail Gift Aid Scheme?

Retail Gift Aid is an HMRC regulated scheme that lets charities claim 25% from the net sales value of items sold on behalf of UK taxpayers who donate those net proceeds to a charity. This is based on the basic rate of income tax. Cancer Research UK Trading Limited, Company No. 4355631 (referred to as 'CRUK Trading', 'we', 'us', 'our' in these terms and conditions), sells your items on your behalf. CRUK Trading is fully owned by Cancer Research UK (CRUK). We then pass the net proceeds from the sale of those items to CRUK. CRUK can claim Gift Aid on these net proceeds.

How to join the Retail Gift Aid Scheme

If you'd like CRUK to claim Gift Aid on the amount received from the sale of your items, please complete the Gift Aid Declaration on the reverse side of these terms and conditions and hand it to a member of staff or volunteer at one of our shops. By doing so, you confirm that:

- you're a UK taxpayer and the statements you make on the Gift Aid declaration are correct
- you're the owner of the items
- you'd like us to act as your agent selling your items on your behalf
- you'd like CRUK to claim Gift Aid on the net proceeds generated from the sale of those items

You'll be given a unique donor ID number which will be used to identify your goods and track the funds generated once they're sold against your donor record. These terms and conditions form a binding contract between you and CRUK Trading.

How we process your donations

To maximise the chance of successfully selling your goods, we may transfer stock between shops. Your goods will always be priced carefully. If for whatever reason we can't sell your items, we'll recycle or dispose of them. You won't be notified of funds we may receive from this. Unfortunately, we're not able to return unsold items to you.

How much do CRUK Trading & CRUK each receive?

The total amount raised from the sale of your items will stay within the CRUK group. From this amount, a commission rate of 3% plus VAT will be deducted to cover our trading costs. The commission rate is reviewed regularly. You can find out the current rate, should this change, by visiting one of our shops or by visiting **www.cancerresearchuk.org/retail-gift-aid**. By joining the Retail Gift Aid Scheme, you agree to donate the remainder – the net proceeds – to CRUK. CRUK will claim Gift Aid on these net proceeds. This equates to 25p for every £1 that it receives.

Where the net proceeds are under £1,000

Where the net proceeds in any single tax year (6 April to 5 April the following year) are under £1,000, we will give these to CRUK without contacting you first.

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Where the net proceeds are over £1,000

Where net proceeds in any one tax year exceed £1,000, the first £1,000 will be donated to CRUK without reference to you. We'll only write to you to confirm whether you wish to donate the amount over the £1,000 threshold to CRUK. You must let us know within 21 days from the date that we get in touch if you'd prefer not to donate the sum over £1,000. If we don't hear from you, we'll assume that you consent to donate the total sum over £1,000 to CRUK.

If you ask us for the net proceeds over £1,000, we'll send you a form to complete including your bank account details. We aim to finalise a bank transfer within 60 days.

Information about net proceeds

We'll let you know in writing the net proceeds donated to CRUK annually after the end of the tax year once this value reaches £20 within a single tax year, or every 3 tax years – whichever comes first. If you prefer to receive annual updates regardless of the level of net proceeds, please contact **retailgiftaid@cancer.org.uk** or write to us at the address below.

We're not able to let you know each time one of your donated items has sold.

Important information about joining the Retail Gift Aid Scheme

- The amount of UK Income tax and/or Capital Gains tax that you pay each tax year must be equal to or greater than the total amount of Gift Aid claimed on all your donations in the same tax year. Any shortfall is your responsibility to pay back to HMRC, who may seek to recover this directly from you.
- It's your responsibility to notify CRUK if you no longer pay sufficient income tax and/or Capital Gains tax for Gift Aid to be claimed.
- You should let us know of any changes to your name or address. This is so HMRC can match your tax record with our Gift Aid claim.
- If one of your items sells for more than £6,000, you may be required to pay Capital Gains tax on this amount. The responsibility for making this payment remains with you.
- If your goods are returned to our shops after being sold, we'll assume financial responsibility for any refunds or exchanges in respect of your items. A customer has no recourse to you personally.
- We reserve the right to terminate this agreement at any time. You may also terminate this agreement by writing to us at any time using the contact details below.

Contacting us

If you need to notify us of any changes to your personal details, or to withdraw from the scheme, please email **retailgiftaid@cancer.org.uk**. You can also write to Retail Gift Aid, CRUK 2RP, PO Box 81666, London, E15 9LJ

Updates to these terms and conditions

These Terms & Conditions govern our Retail Gift Aid Scheme and are reviewed regularly. The current version will always be available at your local CRUK shop and online at **www.cruk.org/retail-gift-aid**.

Your details are safe with us. Check out our Privacy Policy for more information at **www.cruk/org/privacy**.

Together we are beating cancer

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