Guidance Note: Fit and

1. Use of a declaration for

A charity or CASC should give a each "manager" to sign before to on file. It should not send it to enquiry into the tax status of the

Meaning of "fit and pro

There is no definition in the Declaration is based on HMRC and proper person". (You will the "Declaration for Fit and Proper Guidance Notes and Document helpsheet which you can see at

The Charity Commission may of charity, but that will not render proper person" is solely for H regulator. However, HMRC does or CASCs whether its "managemanagers are "fit and proper pethe contrary.

HMRC will expect charity truste consideration to the suitability o charity, where they are able to for the charity to decide how it o suitability of "managers", and that

Some charities or CASCs ma Alternatively, a charity or CASC HMRC's Fit and Proper Person sign the Declaration for Fit and charity or CASC doing so is to consideration to whether "manage

Recommendation to us

Although the declaration as to writing and signed, it is not legaparticular form. However, we st use the HMRC Model Form (i.e Managers").

4. The serious consequer "fit and proper person".

Trustees and Managers)

aration for fit and proper persons to t should then keep the signed copy quests it at any time as part of an

who is "fit and proper"?

roper person' but HMRC's Model isqualify someone from being a "fit Model Declaration under the title nd Managers)" in our Trustees – Iso set out at the end of HMRC's Helpsheet.)

be suitable to act as a trustee of a erson". Whether they are a "fit and for the Commission or any other e" service to determine for charities or persons": HMRC assumes that to have any information suggesting

asked, that they have given proper positions of trust or influence in the arity's finances and tax affairs. It is as given proper consideration to the and proper persons".

own procedures for that purpose.
e of asking each "manager" to read
Proper Persons Helpsheet) and to
s and Managers). The purpose of a
C, if asked, that it has given proper
"fit and proper persons".

m

and proper person needs to be in very specific content or be in any ew of the above points, you should and Proper Persons (Trustees and

any other "manager" not being a

Managers)

If any of a charity's or CASC's 'qualify under the Finance Ac exemptions, and HMRC may as tax reliefs would include Gift Aid

5. HMRC Helpsheet

You can read the Fit and Proper following link to the relevant parthis is published by HMRC to a that your charity gives a copy of help the charity fulfil its legal ob are "fit and proper" as trustees of

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nd proper persons", it will no longer entitled to charity tax reliefs and tax reliefs and exemptions. (Those

A

eferred to above) by clicking on the <u>Fit and Proper Persons Helpsheet</u>. rm of Declaration. We recommend trustee or other manager to read to ate steps to appoint individuals who

owledged.

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Managers)