



Higher Rate Taxpayer

Information

As a higher rate taxpayer, you have the right to reclaim tax on your charitable gifts on your self-assessment tax form to claim your additional personal tax relief. This relief is the difference between the basic rate of 20% and your higher rate.

Tax Rate (%)	Amount Donated	What Donation is Worth with Gift Aid	Additional Amount Claimed Back from HMRC	Actual Cost to Donor
Basic Rate Tax (20%)	£100	£125	N/A	£100
Higher Rate Tax (42%)	£100	£125	£27.50	£72.50
Advanced Rate Tax (45%)	£100	£125	£31.25	£68.75
Top Rate Tax (48%)	£100	£125	£35	£65

*Table based on current Scottish Tax Bands (January 2025)