



Charity Finance Group/ Institute of Fundraising Charities Tax Survey

Methodology: ComRes interviewed 2,024 GB adults online between the 19th and 20th October 2016. Data were weighted to be nationally representative of all GB adults aged 18+. ComRes is a member of the British Polling Council and abides by its rules.

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Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 1

Q.1 Do you think UK registered charities should pay tax on money that is donated to them?**Base: All respondents**

	Gender		Age						Social Grade				Employment Sector		
	Total	Male	Female	18-24	25-34	35-44	45-54	55-64	65+	AB	C1	C2	DE	Public	Private
Unweighted base	2054	1053	1001	260	333	354	363	317	427	489	541	523	501	216	888
Weighted base	2054	1000	1054	239	356	337	366	296	460	553	553	448	501	251	912
Yes - charities should pay tax on money that is donated to them	172 8%	112 11%	60 6%	26 11%	36 10%	30 9%	24 7%	19 6%	37 8%	52 9%	34 6%	32 7%	54 11%	34 14%	84 9%
No - charities should not pay tax on money that is donated to them	1672 81%	817 82%	855 81%	191 80%	274 77%	263 78%	312 85%	243 82%	388 84%	455 82%	453 82%	368 82%	396 79%	196 78%	715 78%
Don't know	210 10%	71 7%	139 13%	22 9%	46 13%	44 13%	29 8%	34 11%	36 8%	46 8%	65 12%	48 11%	51 10%	21 8%	113 12%

Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 1

Q.1 Do you think UK registered charities should pay tax on money that is donated to them?**Base: All respondents**

	Region												
	Total	Scotland	Wales	NET: England	North East	North West	Yorkshire & Humberside	West Midlands	East Midlands	Eastern	London	South East	South West
Unweighted base	2054	198	103	1753	88	238	203	169	147	208	258	265	177
Weighted base	2054	179	105	1771	86	236	174	185	152	199	271	287	181
Yes - charities should pay tax on money that is donated to them	172 8%	14 8%	11 10%	148 8%	4 5%	13 6%	10 6%	17 9%	19 13%	9 5%	37 14%	24 8%	14 8%
No - charities should not pay tax on money that is donated to them	1672 81%	147 82%	82 79%	1443 81%	77 89%	195 83%	152 87%	143 78%	121 80%	161 81%	203 75%	245 85%	146 81%
Don't know	210 10%	18 10%	12 11%	180 10%	6 6%	28 12%	13 7%	24 13%	11 7%	28 14%	31 11%	19 7%	21 12%

Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 2

Q.2 Which of the following taxes, if any, do you think UK registered charities should pay?

Base: All respondents

	Gender		Age						Social Grade				Employment Sector		
	Total	Male	Female	18-24	25-34	35-44	45-54	55-64	65+	AB	C1	C2	DE	Public	Private
Unweighted base	2054	1053	1001	260	333	354	363	317	427	489	541	523	501	216	888
Weighted base	2054	1000	1054	239	356	337	366	296	460	553	553	448	501	251	912
National Insurance (a tax paid by employers and employees towards pension contributions)	775 38%	393 39%	382 36%	76 32%	97 27%	109 32%	142 39%	119 40%	232 50%	242 44%	219 40%	155 35%	158 32%	97 39%	322 35%
Business rates (a tax paid by non-domestic properties to the local council)	339 17%	172 17%	167 16%	20 9%	36 10%	54 16%	76 21%	50 17%	103 22%	106 19%	80 15%	79 18%	74 15%	33 13%	157 17%
VAT (a tax on goods and services)	311 15%	177 18%	134 13%	39 16%	44 12%	37 11%	59 16%	51 17%	81 18%	100 18%	88 16%	61 14%	62 12%	39 16%	149 16%
Stamp Duty (a tax paid when purchasing a property worth more than £125,000 (domestic properties) or £150,000 (non-residential properties))	287 14%	152 15%	135 13%	40 17%	37 10%	44 13%	50 14%	40 13%	77 17%	94 17%	73 13%	55 12%	65 13%	33 13%	136 15%
Insurance Premium Tax (a tax paid by insurers on insurance premiums)	231 11%	143 14%	88 8%	15 6%	27 8%	27 8%	44 12%	38 13%	80 17%	80 14%	62 11%	49 11%	40 8%	23 9%	98 11%
Capital Gains Tax (a tax on the profit when you sell an asset that has increased in value)	198 10%	109 11%	89 8%	28 12%	26 7%	29 9%	37 10%	31 10%	47 10%	70 13%	61 11%	27 6%	40 8%	27 11%	100 11%
Corporation Tax (a tax paid by businesses on profits from doing business, investments and selling assets)	193 9%	115 12%	78 7%	29 12%	30 8%	29 8%	40 11%	26 9%	40 9%	63 11%	46 8%	33 7%	50 10%	24 10%	94 10%
None of these	627 31%	317 32%	309 29%	69 29%	122 34%	109 32%	117 32%	87 29%	124 27%	171 31%	152 27%	142 32%	162 32%	71 28%	291 32%
Don't know	419 20%	168 17%	251 24%	50 21%	96 27%	76 23%	58 16%	59 20%	80 17%	73 13%	127 23%	96 22%	123 24%	45 18%	187 20%

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Table 2

Q.2 Which of the following taxes, if any, do you think UK registered charities should pay?**Base: All respondents**

	Region												
	Total	Scotland	Wales	NET: England	North East	North West	Yorkshire & Humberside	West Midlands	East Midlands	Eastern	London	South East	South West
Unweighted base	2054	198	103	1753	88	238	203	169	147	208	258	265	177
Weighted base	2054	179	105	1771	86	236	174	185	152	199	271	287	181
National Insurance (a tax paid by employers and employees towards pension contributions)	775 38%	69 39%	38 37%	668 38%	35 40%	83 35%	62 35%	66 36%	71 47%	69 35%	107 39%	103 36%	72 40%
Business rates (a tax paid by non-domestic properties to the local council)	339 17%	34 19%	14 14%	291 16%	10 12%	44 19%	29 16%	26 14%	32 21%	26 13%	54 20%	44 15%	27 15%
VAT (a tax on goods and services)	311 15%	32 18%	14 13%	265 15%	11 13%	33 14%	28 16%	23 12%	23 15%	27 14%	47 18%	48 17%	25 14%
Stamp Duty (a tax paid when purchasing a property worth more than £125,000 (domestic properties) or £150,000 (non-residential properties))	287 14%	20 11%	13 12%	254 14%	6 7%	39 17%	19 11%	25 13%	25 16%	26 13%	56 21%	35 12%	22 12%
Insurance Premium Tax (a tax paid by insurers on insurance premiums)	231 11%	29 16%	9 8%	193 11%	5 6%	22 9%	15 9%	23 13%	13 9%	28 14%	38 14%	27 10%	21 11%
Capital Gains Tax (a tax on the profit when you sell an asset that has increased in value)	198 10%	17 10%	10 10%	171 10%	5 6%	15 7%	7 4%	15 8%	21 14%	20 10%	42 15%	32 11%	13 7%
Corporation Tax (a tax paid by businesses on profits from doing business, investments and selling assets)	193 9%	10 5%	11 10%	173 10%	6 8%	20 9%	12 7%	18 10%	21 14%	19 9%	43 16%	26 9%	8 4%
None of these	627 31%	47 27%	40 39%	539 30%	20 24%	78 33%	58 33%	52 28%	42 28%	58 29%	78 29%	93 32%	60 33%
Don't know	419 20%	31 17%	21 20%	367 21%	25 28%	50 21%	27 16%	42 23%	22 14%	51 26%	50 18%	62 21%	40 22%

Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 3

Q.3 Under current EU VAT laws, charities have to pay VAT on some of the services or products that they purchase. When Britain leaves the European Union, the UK Government will have control over VAT - including decisions on which products and services VAT should be paid, and which types of organisations should pay it. Which, if any, of the following statements best reflects your views on whether the government should amend the VAT laws in the future?

Base: All respondents

	Gender		Age						Social Grade				Employment Sector		
	Total	Male	Female	18-24	25-34	35-44	45-54	55-64	65+	AB	C1	C2	DE	Public	Private
Unweighted base	2054	1053	1001	260	333	354	363	317	427	489	541	523	501	216	888
Weighted base	2054	1000	1054	239	356	337	366	296	460	553	553	448	501	251	912
The government should amend VAT laws to ensure that charities can reclaim VAT on all products and services - this would reduce a charity's tax bill in the future	1289 63%	650 65%	638 61%	131 55%	194 55%	210 62%	248 68%	199 67%	306 66%	363 66%	324 59%	295 66%	306 61%	180 72%	511 56%
The government should not amend VAT laws to ensure that charities can reclaim VAT on all products and services - this would mean that a charity's tax bill would stay the same in the future	362 18%	197 20%	166 16%	49 21%	48 14%	62 19%	62 17%	40 14%	101 22%	114 21%	102 18%	63 14%	83 17%	34 14%	184 20%
Don't know	403 20%	153 15%	250 24%	58 24%	113 32%	65 19%	56 15%	56 19%	54 12%	76 14%	126 23%	89 20%	111 22%	37 15%	217 24%

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Table 3

Q.3 Under current EU VAT laws, charities have to pay VAT on some of the services or products that they purchase. When Britain leaves the European Union, the UK Government will have control over VAT - including decisions on which products and services VAT should be paid, and which types of organisations should pay it. Which, if any, of the following statements best reflects your views on whether the government should amend the VAT laws in the future?

Base: All respondents

	Region												
	Total	Scotland	Wales	NET: England	North East	North West	Yorkshire & Humberside	West Midlands	East Midlands	Eastern	London	South East	South West
Unweighted base	2054	198	103	1753	88	238	203	169	147	208	258	265	177
Weighted base	2054	179	105	1771	86	236	174	185	152	199	271	287	181
The government should amend VAT laws to ensure that charities can reclaim VAT on all products and services - this would reduce a charity's tax bill in the future	1289 63%	106 59%	66 63%	1116 63%	61 71%	153 65%	122 70%	117 63%	97 64%	121 61%	144 53%	190 66%	111 62%
The government should not amend VAT laws to ensure that charities can reclaim VAT on all products and services - this would mean that a charity's tax bill would stay the same in the future	362 18%	37 21%	17 16%	308 17%	15 17%	41 17%	27 15%	31 17%	30 20%	36 18%	67 25%	40 14%	22 12%
Don't know	403 20%	35 20%	21 20%	346 20%	10 12%	42 18%	26 15%	37 20%	25 16%	41 21%	60 22%	57 20%	47 26%

Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 4

Q.4 When thinking about how Brexit will affect the UK, which organisations or sectors do you think the government should be consulting with about ...

Getting the best deal for the UK

Base: All respondents

	Gender		Age						Social Grade				Employment Sector		
	Total	Male	Female	18-24	25-34	35-44	45-54	55-64	65+	AB	C1	C2	DE	Public	Private
Unweighted base	2054	1053	1001	260	333	354	363	317	427	489	541	523	501	216	888
Weighted base	2054	1000	1054	239	356	337	366	296	460	553	553	448	501	251	912
The UK Parliament	1192	596	596	135	183	189	213	184	287	338	335	245	273	153	520
	58%	60%	57%	57%	52%	56%	58%	62%	62%	61%	61%	55%	55%	61%	57%
UK businesses	1168	585	583	129	175	184	227	176	277	332	310	247	279	129	518
	57%	59%	55%	54%	49%	55%	62%	59%	60%	60%	56%	55%	56%	51%	57%
Devolved Governments (e.g. Scottish Government, Welsh Executive, Northern Ireland Executive)	874	451	423	102	145	142	146	133	206	262	248	166	197	123	367
	43%	45%	40%	43%	41%	42%	40%	45%	45%	47%	45%	37%	39%	49%	40%
Think tanks	727	347	380	91	114	113	128	113	167	224	191	149	164	99	310
	35%	35%	36%	38%	32%	33%	35%	38%	36%	41%	34%	33%	33%	39%	34%
Charities and civil society groups	562	261	301	54	105	93	123	78	109	171	144	104	143	83	251
	27%	26%	29%	23%	29%	28%	34%	26%	24%	31%	26%	23%	28%	33%	28%
The media	378	171	207	52	79	59	65	47	76	96	101	81	100	53	176
	18%	17%	20%	22%	22%	17%	18%	16%	17%	17%	18%	18%	20%	21%	19%
None of these	320	136	183	39	82	61	47	34	57	72	87	67	94	19	163
	16%	14%	17%	16%	23%	18%	13%	11%	12%	13%	16%	15%	19%	8%	18%

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Getting the best deal for the UK

Base: All respondents

	Total	Region											
		Scotland	Wales	NET: England	North East	North West	Yorkshire & Humberside	West Midlands	East Midlands	Eastern	London	South East	South West
Unweighted base	2054	198	103	1753	88	238	203	169	147	208	258	265	177
Weighted base	2054	179	105	1771	86	236	174	185	152	199	271	287	181
The UK Parliament	1192 58%	107 60%	62 59%	1023 58%	48 56%	133 57%	101 58%	110 60%	96 63%	110 55%	161 59%	156 54%	108 60%
UK businesses	1168 57%	100 56%	56 53%	1012 57%	49 57%	134 57%	89 51%	118 64%	91 60%	113 57%	158 58%	159 55%	101 56%
Devolved Governments (e.g. Scottish Government, Welsh Executive, Northern Ireland Executive)	874 43%	110 62%	53 51%	710 40%	35 41%	88 37%	75 43%	69 38%	67 44%	80 40%	117 43%	97 34%	80 44%
Think tanks	727 35%	59 33%	51 49%	617 35%	32 37%	72 30%	55 32%	73 39%	59 39%	59 30%	115 42%	93 32%	60 33%
Charities and civil society groups	562 27%	49 28%	28 26%	485 27%	28 33%	51 22%	43 25%	60 32%	38 25%	50 25%	87 32%	74 26%	54 30%
The media	378 18%	28 15%	20 19%	331 19%	20 23%	35 15%	28 16%	39 21%	27 17%	37 19%	63 23%	52 18%	29 16%
None of these	320 16%	18 10%	13 13%	289 16%	13 15%	44 19%	25 15%	23 13%	21 14%	46 23%	37 14%	48 17%	32 17%

Charities and Tax Survey

ONLINE Fieldwork: 19th-20th October 2016

Absolutes/col percents

Table 5

Q.4 When thinking about how Brexit will affect the UK, which organisations or sectors do you think the government should be consulting with about ...

Deciding future policies (i.e. once the UK has left the EU)

Base: All respondents

	Gender		Age						Social Grade				Employment Sector		
	Total	Male	Female	18-24	25-34	35-44	45-54	55-64	65+	AB	C1	C2	DE	Public	Private
Unweighted base	2054	1053	1001	260	333	354	363	317	427	489	541	523	501	216	888
Weighted base	2054	1000	1054	239	356	337	366	296	460	553	553	448	501	251	912
The UK Parliament	1191	557	634	136	180	204	208	195	268	344	324	242	281	152	489
	58%	56%	60%	57%	51%	60%	57%	66%	58%	62%	59%	54%	56%	60%	54%
Devolved Governments (e.g. Scottish Government, Welsh Executive, Northern Ireland Executive)	935	447	487	118	161	150	157	139	210	271	268	166	230	121	383
	46%	45%	46%	49%	45%	45%	43%	47%	46%	49%	49%	37%	46%	48%	42%
UK businesses	869	445	423	101	152	115	150	139	212	257	224	203	185	94	383
	42%	45%	40%	42%	43%	34%	41%	47%	46%	46%	40%	45%	37%	37%	42%
Think tanks	699	329	370	101	117	113	108	105	155	205	184	129	180	82	304
	34%	33%	35%	42%	33%	33%	30%	35%	34%	37%	33%	29%	36%	33%	33%
Charities and civil society groups	642	296	346	98	108	111	106	82	136	198	178	115	151	79	267
	31%	30%	33%	41%	30%	33%	29%	28%	30%	36%	32%	26%	30%	31%	29%
The media	360	171	188	47	61	67	65	35	85	96	82	80	101	38	156
	18%	17%	18%	20%	17%	20%	18%	12%	18%	17%	15%	18%	20%	15%	17%
None of these	340	156	185	40	80	60	61	37	63	80	92	72	97	26	178
	17%	16%	18%	17%	22%	18%	17%	12%	14%	14%	17%	16%	19%	10%	20%

Charities and Tax Survey

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Absolutes/col percents

Table 5

Q.4 When thinking about how Brexit will affect the UK, which organisations or sectors do you think the government should be consulting with about ...

Deciding future policies (i.e. once the UK has left the EU)

Base: All respondents

	Total	Region											
		Scotland	Wales	NET: England	North East	North West	Yorkshire & Humberside	West Midlands	East Midlands	Eastern	London	South East	South West
Unweighted base	2054	198	103	1753	88	238	203	169	147	208	258	265	177
Weighted base	2054	179	105	1771	86	236	174	185	152	199	271	287	181
The UK Parliament	1191 58%	102 57%	58 56%	1031 58%	55 64%	150 64%	107 61%	86 47%	93 61%	110 55%	152 56%	169 59%	110 61%
Devolved Governments (e.g. Scottish Government, Welsh Executive, Northern Ireland Executive)	935 46%	115 64%	54 52%	766 43%	43 50%	98 41%	78 45%	72 39%	74 49%	78 39%	125 46%	119 41%	80 44%
UK businesses	869 42%	78 44%	32 31%	758 43%	45 52%	95 40%	85 49%	63 34%	66 43%	77 39%	117 43%	145 51%	65 36%
Think tanks	699 34%	53 30%	40 38%	605 34%	37 43%	73 31%	50 29%	65 35%	59 39%	63 32%	97 36%	102 36%	60 33%
Charities and civil society groups	642 31%	56 31%	33 32%	553 31%	37 43%	59 25%	55 32%	50 27%	54 36%	50 25%	103 38%	83 29%	61 34%
The media	360 18%	31 18%	16 15%	313 18%	17 20%	38 16%	28 16%	36 20%	24 16%	36 18%	51 19%	51 18%	31 17%
None of these	340 17%	20 11%	19 18%	301 17%	11 13%	41 17%	22 12%	35 19%	24 16%	45 23%	42 15%	46 16%	34 19%