



## DONATING SHARES TO UNIV

Giving via shares is one of the most tax efficient ways of making a charitable gift. As such, it is a great way to support Univ and may enable you to do more for the College than you could via a cash donation.

You do not have to pay Capital Gains Tax<sup>1</sup> on any shares you give and you can write off the full value of your gift against your tax liability in the year when you give the shares. Put simply, by donating shares to Univ, you can get Income Tax Relief (at either basic rate 20% or the higher rate 40%) on the full market value of the quoted shares – the relief is against your income tax for the year. Also, you will not have to pay any Capital Gains Tax on any increase in the value of the shares since they were bought.

There are two ways of making your gift of shares to Univ. The first is to give the shares to the College or the Univ Old Members' Trust (OMT) to sell. The second, and our preferred option, is for you to **acquire a letter of authorisation from the College beforehand to cover the sale** and then sell the shares and donate the proceeds to the College or the OMT. If this procedure is followed then Capital Gains Tax will still be avoided and you will be able to write off the income tax liability on the full value.

**If you would like to make a gift of shares please contact our Development Team by telephone: +44 (0)1865 276674 or [email: development@univ.ox.ac.uk](mailto:development@univ.ox.ac.uk).**

<sup>1</sup>If you purchased two batches of the same shares, you must first give away those you purchased most recently.