

# FESTIVE FRIDAY IS THE DAY THAT THE GREETING CARD INDUSTRY BEGIN SENDING OUT THEIR CHRISTMAS CARDS...

2020 has been a year that has seen us isolated from family, friends and colleagues, and with continued social distancing we need to plan ahead with our Christmas prep! So, let's get together on the last Friday in November to send our cards and create a wave of festive cheer across the country!

# HOW TO GET INVOLVED:

SET ASIDE AN HOUR (OR TWO!): in the office on 27th November for everyone to write their Christmas cards. Provide them for free (if you can) or at cost price. If you can pay for postage this should help get even more cards out there early, getting the festive season off to a flying start!

#### PASS IT ON!:

Forward this flyer to everyone you know in the industry - publishers, artists, suppliers and retailers – everyone is welcome to join in!

### **DONATE SOME CARDS:**

to a local care home, hospital, your children's school, a local charity to get them in the festive mood?

## WE'D LOVE TO SEE YOUR PHOTOS: Post them on social media using #FestiveFriday. If you have any other festive card sending events

other festive card sending events during the same week please feel free to share them with us (hello@gca.cards) and we'll promote them on our social media and websites!



Our view is that this is promotional activity and should be non-taxable to your employees. Our tax adviser's opinion is that if you provide the cards and postage free of charge to your employees, it's a good idea to keep the total value to less than \$15 per person, it will then be most likely judged as a "trivial benefit" and non-taxable. In tax terms the value of 'the benefit' equals the cost price of the cards plus postage per person. Also, if you give this as a 'seasonal gift' to employees, in order to avoid any tax issues, you should not give any other 'seasonal gifts'.

