

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

THE INCOME TAX (CHARITABLE DONATIONS) (GUERNSEY) (AMENDMENT)
ORDINANCE, 2021

The States are asked to decide:-

Whether they are of the opinion to approve the draft Ordinance entitled "The Income Tax (Charitable Donations) (Guernsey) (Amendment) Ordinance, 2021", and to direct that the same shall have effect as an Ordinance of the States.

This proposition has been submitted to Her Majesty's Procureur for advice on any legal or constitutional implications in accordance with Rule 4(1) of the Rules of Procedure of the States of Deliberation and their Committees.

EXPLANATORY MEMORANDUM

This Ordinance amends section 64B(1)(d) of the Income Tax (Guernsey) Law, 1975 to increase the maximum aggregate amount of donations that may be made to Guernsey Registered charities and be exempt from income tax in any year of charge from £5,000 to £7,500.

The Income Tax (Charitable Donations) (Guernsey) (Amendment) Ordinance, 2021

THE STATES, in pursuance of their Resolution of the 16th December, 2020^a, and in exercise of the powers conferred on them by sections 64B(3), 203A and 208C of the Income Tax (Guernsey) Law, 1975^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of 1975 Law.

1. In section 64B(1)(d) of the Income Tax (Guernsey) Law, 1975, for "£5,000" substitute "£7,500".

Citation.

2. This Ordinance may be cited as the Income Tax (Charitable Donations) (Guernsey) (Amendment) Ordinance, 2021.

Commencement.

3. This Ordinance shall be deemed to have come into force on the 1st January, 2021 (and accordingly shall have effect for the year of charge 2021).

^a Article I of Billet d'État No. XXX of 2020.

^b Ordres en Conseil Vol. XXV, p. 124; section 64B was inserted by the Income Tax (Guernsey) (Amendment) Law, 2009.