

CERTIFICATE

Lump Sum Payment to a Charity

I certify that I
of

.....
have made a single payment to.....
.....

in the sum of £.....(amount in words)

on(date) and that all the conditions below have been satisfied.

Signature..... Date.....

Capacity*

Company Name*

Donor's Income Tax Reference Number, if known.....

Conditions to be satisfied

The donor

- is resident in Jersey for tax purposes and been so resident for at least 3 years on the date payment is made
- has paid, or will pay, income tax to the Comptroller of Income Tax at least equivalent to the tax in respect of the gift

The payment

- is made in money and is not subject to a condition that any part of it can be repaid
- is not due under a deed of covenant
- is not part of an arrangement to benefit the donor, the donor's family or an individual or company connected to the donor
- is not linked to the acquisition of property by the charity except by way of a gift
- when added to other lump sum donations by the donor or persons connected with the donor, does not total more than £500,000 in any one year

All these conditions must be satisfied in order for the payment to qualify for tax relief.

Any doubts about the interpretation of "connected with" and "linked to" should be resolved with the Comptroller of Income Tax.

<i>For Charity's use</i>	<i>For Comptroller's use</i>
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**Where form signed on behalf of a company*