

**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