**Tax Certificate**

**Lump sum payment to a charity established in Jersey**

Tax reference of donor

I Your full name:

Of Your Address:

Have made a single payment to:

Name of charity:

The net sum of:

£

(amount in words)

on Date:

and that all the conditions below have been satisfied.

Your Signature

Complete the boxes below if the form has been signed on behalf of a company.

Capacity:

Company name:

**This form needs to be sent to the charity’s administrator when the donation is made.**

**Conditions:**

The donor:

* is resident in Jersey for tax purposes on the date the payment is made
* has paid, or will pay, income tax at least equivalent to the tax in respect of the gift (the details of the donation should be included on the tax return)

For Charity’s use

Charity tax reference:

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
* is at least £50 and 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 calendar year.

Taxes Office use

R10(LSD)