

# CHARITY PAYMENT CERTIFICATE

## Payment to a Guernsey Registered Charity in the calendar year \_\_\_\_\_ [insert year]

I [full name] \_\_\_\_\_

of [home address] \_\_\_\_\_

\_\_\_\_\_

confirm I have made a donation(s) to [charity name] \_\_\_\_\_

\_\_\_\_\_

during \_\_\_\_\_ in the sum of £ \_\_\_\_\_ (amount in words \_\_\_\_\_

\_\_\_\_\_ )

of which the amount of the donation(s) qualifying for repayment to the charity is £ \_\_\_\_\_  
(see **Note 1** below).

### I certify that:

- (a) the donation was made to a Guernsey Registered Charity,
- (b) the donation was made from income on which I have been charged to income tax in Guernsey and tax has been paid at the individual standard rate of 20% in the year of charge in which the donation was made,
- (c) the amount of the donation to the above-named Charity has exceeded the minimum level of £500,
- (d) my total qualifying donations to all Guernsey Registered Charities during \_\_\_\_\_ [insert year] do not exceed £7,500 in aggregate,
- (e) the donation was not made under a Deed of Covenant entered into prior to 1st January 2010.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Income Tax Reference No. of donor \_\_\_\_\_ Charity Registration No. CH \_\_\_\_\_

**Completed forms should be handed to the Charity to which the donation(s) was/were made.**

**Note 1** – If the amount of this donation means you will have made donations exceeding £7,500 to a Guernsey Registered Charity, or more than one Guernsey Registered Charity in aggregate, in the above year, the total repayment will need to be restricted to £1,875 (i.e. £7,500 net, grossed up to £9,375, at 20% = £1,875). For example, if you have already certified payments during the year amounting to £7,000 and make a further donation of £1,000, the certificate should show the payment of £1,000 being made but only £500 would be a qualifying donation (i.e. £7,500 less the £7,000 already certified).

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.