

## Charity Payment Certificate

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

This form confirms that you have donated to a Guernsey Registered Charity that meets the criteria outlined in the certificate section below. By completing this form, the charity can claim a repayment of the tax paid on your donation. This completed form should be passed to the Charity, it should not be submitted directly to the Revenue Service.

#### Please provide the following details:

First names		
Surname		
Tax reference number		
Date of birth		
Address		
	Postcode	
Email address (optional)		
Phone number		
Charity Name		
Charity Number	CH	
I confirm I have made a donation(s) totalling		
If you have made donations to more than one Charity, please provide the qualifying amount you wish this Charity to receive the repayment on. See note 1 overleaf.		

**Note 1** – If the amount of this donation causes your total contributions to Guernsey Registered Charities (for 2025 and later years) to exceed £10,000, in the calendar year - whether to a single charity or multiple charities combined, the tax repayment needs to be restricted to £2,500. This equates to a tax repayment based on the limit of donations (i.e. £10,000, grossed up to £12,500 x 20% = £2,500 repayment).

**Example:**

If you have already certified donations totaling £9,500 during the year and make an additional donation of £1,000, the certificate should still show the full £1,000 donation, however, only £500 of that amount will qualify for the repayment of tax (i.e. £10,000 limit - £9,500 already certified).

**Note 2** The maximum donation an individual could make where a repayment could be given for previous calendar years are:

- **2010 – 2020 inclusive:** £5,000 per individual (or £10,000 for a married couple)
- **2021 and 2022:** £7,500 per individual (or £15,000 for a married couple).
- **2023 and 2024:** £7,500, but claims can only be made on an individual basis due to the introduction of independent taxation from 1 January 2023.
- **2025 onwards:** £10,000 per individual.

**I hereby certify that:**

- The donation was made to a Guernsey Registered Charity.
- The donation was made from income which has been charged to income tax in Guernsey and tax has been paid at the individual standard rate (20%).
- The amount of the donation to this Charity has exceeded the minimum level of £500.
- The donation was not made under a Deed of Covenant entered into prior to 1st January 2010.
- All the statements made in every part of this form are true and correct.

Signed

Print Name

Date

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purpose of issuing a repayment to a charity. The 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/revenue-service>. If you don't have access to the internet, please contact us and a paper copy will be provided.

**Revenue Service, PO Box 37, St Peter Port, Guernsey, GY1 3AZ**  
**+44 (0) 1481 225700    [revenueservice@gov.gg](mailto:revenueservice@gov.gg)    [www.gov.gg/revenue-service](https://www.gov.gg/revenue-service)**