

Island of



Guernsey

Ordinance of the States

XI
2021

Made 24th March, 2021
Coming into Operation 1st January, 2021

The Income Tax (Charitable Donations) (Guernsey) (Amendment) Ordinance, 2021

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THE STATES, in pursuance of their Resolution of the 16th December, 2020^a, and in exercise of the powers conferred on them by sections 64B(3), 203A and 208C of the Income Tax (Guernsey) Law, 1975^b, and all other powers enabling them in that behalf, hereby order:-

Amendment of 1975 Law.

1. In section 64B(1)(d) of the Income Tax (Guernsey) Law, 1975, for "£5,000" substitute "£7,500".

Citation.

2. This Ordinance may be cited as the Income Tax (Charitable Donations) (Guernsey) (Amendment) Ordinance, 2021.

Commencement.

3. This Ordinance shall be deemed to have come into force on the 1st January, 2021 (and accordingly shall have effect for the year of charge 2021).

^a Article I of Billet d'État No. XXX of 2020.

^b Ordres en Conseil Vol. XXV, p. 124; section 64B was inserted by the Income Tax (Guernsey) (Amendment) Law, 2009.