

# GUERNSEY STATUTORY INSTRUMENT

ENTITLED

## **The Foundations (Fees) (Guernsey) Regulations, 2013** \*

[CONSOLIDATED TEXT]

### NOTE

*This consolidated version of the enactment incorporates all amendments listed in the footnote below. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.*

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\* G.S.I. No. 2 of 2013; as amended by the: Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Charities etc. (Guernsey and Alderney) Ordinance, 2021 (No. XXIV of 2021); Foundations (Guernsey) Law, 2012 (Annual Renewal and Fees) (Amendment) Regulations, 2023 (G.S.I. No. 113 of 2023); Foundations (Fees) (Guernsey) (Amendment) Regulations, 2025 (G.S.I. No. 100 of 2025). See also the: Charities etc. (Guernsey and Alderney) Ordinance, 2021 (*supra*).

# GUERNSEY STATUTORY INSTRUMENT

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## **The Foundations (Fees) (Guernsey) Regulations, 2013**

### ARRANGEMENT OF REGULATIONS

1. Matters in respect of which fees are payable.
2. Amount of fees.
3. Person by whom, and time by which, fees are payable.
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Explanatory Note.

(Made on 8th January, 2013.)

## **The Foundations (Fees) (Guernsey) Regulations, 2013**

**THE COMMERCE AND EMPLOYMENT DEPARTMENT**, in exercise of the powers conferred upon it by section 51, paragraphs 3(2), 7(6), 7(7) and 10(2) of Schedule 1, and paragraphs 4(2) and 12(2) of Schedule 2 of the Foundations (Guernsey) Law, 2012<sup>a</sup> ("**the Law**"), by section 501 of the Companies (Guernsey) Law, 2008<sup>b</sup>, and all other powers enabling it in that behalf, hereby makes the following regulations:–

### **Matters in respect of which fees are payable.**

1. Fees are payable in respect of –
  - (a) any application made to [the Registrar of Non Profit Organisations] under the Law, and
  - (b) any function exercised by [the Registrar of Non Profit Organisations] under the Law in respect of any particular person, and

as penalties for non-compliance with the Law, together the "**relevant matters**".

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### **NOTE**

*In regulation 1, the words "the Registrar of Non Profit Organisations" in square brackets, wherever occurring, were substituted by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(b) and paragraph 4(2)(k), with effect from 29th April, 2022.*

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**a** Order in Council No I of 2013.

**b** Order in Council No VIII of 2008.

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**Amount of fees.**

2. (1) Subject to paragraph (3) below, the amount of fees payable in respect of the relevant matters are set out in the Schedule hereto.

(2) For the avoidance of doubt, [the Registrar of Non Profit Organisations]'s decision as to which fee is applicable is binding.

(3) The fees and penalties relating to annual renewals of foundations shall not be applied until an annual renewal process has been commenced by regulations of [the Committee].

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**NOTES**

*In regulation 2,*

*the words "the Registrar of Non Profit Organisations" in square brackets, wherever occurring, were substituted by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(b) and paragraph 4(2)(k), with effect from 29th April, 2022;*

*the words "the Committee" in square brackets in paragraph (3) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 2 and section 4, with effect from 1st May, 2016.*

*The functions, rights and liabilities of the Commerce and Employment Department and of its Minister or Deputy Minister arising under or by virtue of these Regulations were transferred to and vested in, respectively, the Committee for Economic Development and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 1(a) and section 4, with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.*

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**Person by whom, and time by which, fees are payable.**

3. The fees shall be payable in full by the applicant at the time of the

application, or within 14 days of the date on which [the Registrar of Non Profit Organisations] notifies the applicant of the applicable fee (whichever is the later).

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**NOTE**

*In regulation 3, the words "the Registrar of Non Profit Organisations" in square brackets, wherever occurring, were substituted by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(b) and paragraph 4(2)(k), with effect from 29th April, 2022.*

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**Interpretation.**

4. (1) In these regulations –

**"Guernsey Registered Charity"** means a charity registered as such under the [Charities etc. (Guernsey and Alderney) Ordinance, 2021],

**"the Law"** means the Foundations (Guernsey) Law, 2012,

[the **"Registrar"** means the Registrar of Foundations,]

**"relevant matters"** has the meaning given in regulation 1,

and other words or expressions have the same meaning as in the Law.

(2) The notes set out in the last column of the Schedule are only for the purposes of general guidance and are without prejudice to any provision of, or liability arising under, the Law or these regulations.

(3) The Interpretation (Guernsey) Law, 1948<sup>d</sup> applies to the interpretation of these regulations as it applies to the interpretation of an enactment.

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<sup>d</sup> Ordres en Conseil Vol. XIII, p. 355.

(4) Any reference in these regulations to an enactment is a reference thereto as from time to time amended, repealed and replaced (with or without modification), extended or applied.

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**NOTES**

*In regulation 4,*

*the words in square brackets in the definition of the expression "Guernsey Registered Charity" in paragraph (1) were substituted by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 3(1)(b) and paragraph 3(2)(b), with effect from 29th April, 2022;*

*the definition of the expression "the Registrar" was substituted by the Foundations (Guernsey) Law, 2012 (Annual Renewal and Fees) (Amendment) Regulations, 2023, regulation 2(1), with effect from 17th November, 2023.<sup>1</sup>*

*In accordance with the provisions of the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(c) and paragraph 4(2)(k), with effect from 29th April, 2022, for any reference in this enactment, however expressed, to an organisation that is a charity or other non profit organisation, there is substituted a reference to an organisation that is a non profit organisation.*

*The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.*

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**Citation.**

5. These Regulations may be cited as the Foundations (Fees) (Guernsey) Regulations, 2013.

**Commencement.**

6. These Regulations shall come into force on the 8<sup>th</sup> January, 2013.

## [SCHEDULE

Regulation 2

## FEES

(1) SERVICE IN RESPECT OF WHICH FEE PAYABLE	(2) FEE	(3) NOTES <i>These notes are only for the purposes of general guidance and are without prejudice to any provision of, or liability arising under, the Law or these Regulations</i>
<b>Registration</b>		
Application for Standard Registration (within 24 hours)	£100	
Application for Rapid Registration (within 2 hours)	£500	
<b>Annual Renewal</b>		
Category 1: Guernsey Registered Charity	£0	
Category 2: All other foundations	£525	
<b>Change of Registered Particulars</b>		
Change of name	£25	

*Consolidated text*

Change of registered office address	£15	
Change of managing officials	£15	
Change of registered agent	£15	
Change of charter	£50	
Change of particulars of governance	£50	
Other change in registered particulars	£15	
<b>Corporate Actions Applications</b>		
Migration into Guernsey	£100	
Migration Out (Application to transfer registration to another jurisdiction)	£2500	
Application for reinstatement to the Register	£2500	
Application to rectify the Register	£25 plus such additional amount as may be specified by the Registrar upon receipt of the application, dependent upon the complexity of the application.	
<b>Document filing/Enquiry Orders</b>		
Filing of notification of winding up event	£15	

*Consolidated text*

Filing of completion of notice of winding up	£15	
Statement of the Register	£15 (electronic copy) £50 (certified electronic copy) £100 (certified paper copy)	
Certificate of Good Standing	£15 (electronic copy) £50 (certified electronic copy) £100 (certified paper copy)	
Copy of Certificate	£15 (electronic copy) £50 (certified electronic copy) £100 (certified paper copy)	
Copy of Particulars of Governance	£15 (electronic copy) £50 (certified electronic copy) £100 (certified paper copy)	
Copy of an entire foundation file	£100	Can only be requested by the foundation to which the request relates
Copy of all public information which is available free of charge on the Register of Foundations.	£150	
Unusual document/ad hoc service/exceptional service charges	£25, plus such additional amount as may be advised by the Registrar, dependent upon the complexity of the request.	This fee applies where a request, in the reasonable opinion of the Registrar, will result in excessive work volumes and/or is an excessive burden upon registry resources.  The amount of the charge will be advised in advance of any work being undertaken by the

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		Registrar.
Report of all foundations with a given resident agent	£250	<p>This can only be requested by the given resident agent.</p> <p>(Where a request is made for a report of all legal persons (including companies, limited partnerships, limited liability partnerships and foundations) with a given resident agent, the total fee charged in respect of such a request will be £250.)</p>
Report of all foundations recorded at a given registered office	£350	<p>This can only be requested by a corporate services provider in respect of a registered office address provided by that corporate services provider.</p> <p>(Where a request is made by a corporate services provider for reports of all legal persons (including companies, limited partnerships, limited liability partnerships and foundations) with a specified registered office,</p>

*Consolidated text*

		the total fee charged in respect of such a request will be £250.)
Fees for late document filing, (excluding any document the late filing of which incurs a civil penalty under the Foundations (Registrar) (Civil Penalties) Regulations, 2023)	£5 per day, capped at £500.	Charged each calendar day after filing deadline date.

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**NOTES**

*The Schedule was substituted by the Foundations (Fees) (Guernsey) (Amendment) Regulations, 2025, regulation 1(2), with effect from 1 st December, 2025.<sup>2</sup>*

*In accordance with the provisions of the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(c) and paragraph 4(2)(k), with effect from 29th April, 2022, for any reference in this enactment, however expressed, to an organisation that is a charity or other non profit organisation, there is substituted a reference to an organisation that is a non profit organisation.*

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## EXPLANATORY NOTE

*(This note is not part of the regulations)\*\**

These Regulations specify fees and penalties, and the person by whom and time by when they are payable, for applications to and the exercise of the functions of the Registrar of Foundations under the Foundations (Guernsey) Law, 2012.

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**1** The definition of this expression was previously amended by the Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(b) and paragraph 4(2)(k), with effect from 29th April, 2022.

**2** Prior to its substitution, the Schedule was amended by the: Charities etc. (Guernsey and Alderney) Ordinance, 2021, section 52(3), Schedule 8, paragraph 4(1)(b) and paragraph 4(2)(k), with effect from 29th April, 2022; Foundations (Guernsey) Law, 2012 (Annual Renewal and Fees) (Amendment) Regulations, 2023, regulation 2(2), with effect from 17th November, 2023.

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\*\* The text of this Explanatory Note is as it was when the Statutory Instrument was first made – that is to say that the Explanatory Note has not been updated to take account of any changes made by subsequent amending Statutory Instruments with their own Explanatory Notes.