

GUERNSEY STATUTORY INSTRUMENT

2025 No.73

**The Charities etc. (Amendment) (Guernsey and
Alderney) Regulations, 2025**

<i>Made</i>	<i>18th August, 2025</i>
<i>Coming into operation</i>	<i>31st October, 2025</i>
<i>Laid before the States</i>	<i>, 2025</i>

THE STATES OF GUERNSEY POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by section 14 of the Charities etc. (Guernsey and Alderney) Ordinance, 2021^a and all other powers enabling it in that behalf, hereby makes the following Regulations: -

Amendment of Ordinance.

1. (1) The Charities etc. (Guernsey and Alderney) Ordinance, 2021 is amended as follows.

(2) In section 10(3), after paragraph (a), insert -

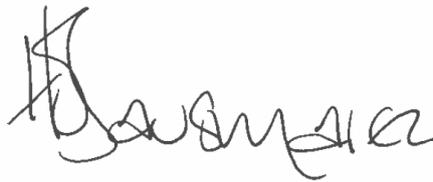
^a Ordinance No. XXIV of 2021. This enactment has been amended.

"(aa) its activities include relevant activities within the meaning of the Income Tax (Substance Requirements) (Implementation) Regulations, 2021, or".

Citation and Commencement.

2. These Regulations may be cited as the Charities etc. (Amendment) (Guernsey and Alderney) Regulations, 2025, and shall come into force on 31st October, 2025.

Dated this 18th day of August, 2025

A handwritten signature in black ink, appearing to read 'H L de Saumarez', written in a cursive style.

DEPUTY H L DE SAUSMAREZ

President of the Policy & Resources Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Charities etc. (Guernsey and Alderney) Ordinance, 2021. The effect of the amendment is to require charities and other non profit organisations to be registered if they carry out activity that comes within the economic substance requirements for tax purposes.

The Regulations shall come into force on 31st October 2025.