

19-21 Broad Street | St Helier  
Jersey | JE2 3RR

### Changes to rules for charitable giving

The Minister for Treasury and Resources has approved changes to Revenue Jersey's rules on charitable donations. This will make it easier than ever for charities to claim back tax on donations received.

#### Key points

- Regular donations will qualify for the scheme if they add up to £50 or more annually
- We have created a new online form for donors and charities to use
- Charities no longer have to send individual R10 forms to Revenue Jersey

Under existing rules, charities can make a claim for the tax on one-off 'lump sum donations' or on regular payments made under a deed of covenant. With changes to those rules, charities will now be able to claim back the tax on all regular donations made that equal £50 or more in a year.

We are calling the scheme 'Jersey Gift Support' and we believe it will enable charities to claim back more tax on regular donations.

Under the new scheme, donors who are Jersey taxpayers will be required to complete a form, which will be valid for the entire year. The simple form will require the amount of an individual's regular donation, as well as their name, address and tax identification number (TIN). If it is more convenient, charities can create their own form, based on the template provided on the Government website.

We are no longer asking charities to submit each individual R10 form to Revenue Jersey. Instead, charities should submit a schedule of donations received, and retain the R10 forms. The schedule submitted **must** include a declaration that all donations have met the legal requirements for this scheme. This is available to download on the Government website.

A new dedicated mailbox, [rjcharities@gov.je](mailto:rjcharities@gov.je), has also been established to speed up the repayment process and ensure charities get quick responses to their questions.

We believe these changes will improve processes and help charities concentrate on their vital work in Jersey.