



# St. Matthew's | GLASS CHURCH

## MAKING A TAX EFFICIENT PAYMENT OF £50+ (Form R10 for a Lump Sum Payment to a Charity)

I certify that I..... [YOUR NAME]

of..... [YOUR ADDRESS]

.....

.....

have made a single payment to St Matthew's Church of La Route de St Aubin, St Lawrence, Jersey

in the sum of £.....[AMOUNT IN NUMBERS]

..... [AMOUNT IN WORDS]

on..... [DATE OF PAYMENT]

and that the conditions overleaf have been satisfied.

Signed: ..... [YOUR SIGNATURE]

Dated: ..... [TODAY'S DATE]

Where you are signing on behalf of a company:

Capacity: ..... [YOUR POSITION]

Donor's Income Tax Reference Number: ..... (if known)

For St Matthew's Church Use	For Comptroller's Use
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## **CONDITIONS TO BE SATISFIED**

### **The donor**

~ is resident in Jersey for tax purposes and been seen as resident for at least 3 years on the date the payment is made

~ has paid, or will pay income tax to the Comptroller of Income Tax at least equivalent to the tax in respect of the gift

### **The payment**

~ is made in money and is not subject to a condition that any part of it can be repaid

~ is not due under a deed of covenant

~ is not part of an arrangement to benefit the donor, the donor's family or an individual or company connected to the donor

~ is not linked to the acquisition of property by the charity except by way of a gift

~ is at least £50 and when added to other lump sum donations by the donor or persons connected with the donor, does not total more than £500,000 in any one year

**All these conditions must be satisfied in order for the payment to qualify for tax relief.**

Any doubts about the interpretation of "connected with" and "linked to" should be resolved with the Comptroller of income tax.