



Jersey

CHARITIES (TRANSITIONAL PROVISIONS) (JERSEY) REGULATIONS 2018

Arrangement

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*Made**6th March 2018**Coming into force**1st January 2019*

THE STATES, in pursuance of Article 40 of the Charities (Jersey) Law 2014¹, have made the following Regulations –

1 Transitional provision as to income tax, stamp duty, land transaction tax and goods and services tax in 2019

- (1) Article 115(a) of the Income Tax (Jersey) Law 1961², as in force immediately before the commencement of these Regulations, continues, for the year of assessment 2019, to apply in respect of a prior tax-exempt entity for the purposes of –
 - (a) the Income Tax (Jersey) Law 1961³;
 - (b) the Stamp Duties and Fees (Jersey) Law 1998⁴;
 - (c) the Taxation (Land Transactions) (Jersey) Law 2009⁵;
 - (d) the Goods and Services Tax (Jersey) Law 2007⁶; and
 - (e) the Goods and Services Tax (Jersey) Regulations 2007⁷.
- (2) In paragraph (1), “prior tax-exempt entity” means an entity that –
 - (a) is, immediately before the commencement of these Regulations, entitled to exemption from income tax under Article 115(a) of the Income Tax (Jersey) Law 1961, as in force immediately before that commencement, on the income derived from its property; and
 - (b) has, before the commencement of these Regulations, made an application under Article 11 of the Charities (Jersey) Law 2014⁸ for registration as a charity, being an application that, immediately before that commencement –
 - (i) has not yet been determined by the Commissioner or withdrawn, or
 - (ii) has already been refused by the Commissioner, but is still the subject of an appeal which has not yet been determined by the tribunal or withdrawn.
- (3) Nothing in this Regulation is to be read –

- (a) as limiting the powers of the tribunal or the court under Articles 34(2)(a), 35(4) and 36(3) of the Charities (Jersey) Law 2014; or
- (b) as affecting the operation of any paragraph of Article 115 of the Income Tax (Jersey) Law 1961 other than paragraph (a) of that Article.

2 Citation and commencement

These Regulations may be cited as the Charities (Transitional Provisions) (Jersey) Regulations 2018, and come into force on the commencement of Article 41 of the Charities (Jersey) Law 2014⁹.

L.-M. HART

Deputy Greffier of the States

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- 1 *chapter 15.070*
 - 2 *chapter 24.750*
 - 3 *chapter 24.750*
 - 4 *chapter 24.960*
 - 5 *chapter 24.980*
 - 6 *chapter 24.700*
 - 7 *chapter 24.700.30*
 - 8 *chapter 15.070*
 - 9 *chapter 15.070*