



Jersey

# **CHARITIES (TRANSITIONAL PROVISIONS) (JERSEY) REGULATIONS 2018**

## **Official Consolidated Version**

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# CHARITIES (TRANSITIONAL PROVISIONS) (JERSEY) REGULATIONS 2018

## Contents

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### Regulation

1	Transitional provision as to income tax, stamp duty, land transaction tax and goods and services tax in 2019 and 2020 .....	3
2	Citation .....	4

### ENDNOTES

**5**

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Table of Legislation History.....	5
Table of Endnote References .....	5



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## CHARITIES (TRANSITIONAL PROVISIONS) (JERSEY) REGULATIONS 2018

THE STATES, in pursuance of Article 40 of the [Charities \(Jersey\) Law 2014](#), have made the following Regulations –

Commencement [[see endnotes](#)]

### 1 Transitional provision as to income tax, stamp duty, land transaction tax and goods and services tax in 2019 and 2020<sup>1</sup>

- (1) Article 115(a) of the [Income Tax \(Jersey\) Law 1961](#), 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 1961](#);
  - (b) the [Stamp Duties and Fees \(Jersey\) Law 1998](#);
  - (c) the [Taxation \(Land Transactions\) \(Jersey\) Law 2009](#);
  - (d) the [Goods and Services Tax \(Jersey\) Law 2007](#); and
  - (e) the [Goods and Services Tax \(Jersey\) Regulations 2007](#).
- (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 2014](#) 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    - (i) has not yet been determined by the Commissioner or withdrawn, or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refused by the Commissioner, but is still the subject of an appeal which has not yet been determined by the tribunal or withdrawn.
- (2A) Article 115(a) of the [Income Tax \(Jersey\) Law 1961](#), as in force immediately before the commencement of these Regulations, continues, for the year of assessment 2020, to apply in respect of an entity for the purposes of the enactments mentioned in paragraph (1)(a) to (e), if –
  - (a) that Article applied to the entity under paragraph (1); and

- (b) at the end of the year of assessment 2019, the entity's application, described in paragraph (2)(b) –
  - (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.<sup>2</sup>
- (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

These Regulations may be cited as the Charities (Transitional Provisions) (Jersey) Regulations 2018.

## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement	°Projet No (where applicable)
Charities (Transitional Provisions) (Jersey) Regulations 2018	<a href="#">R&amp;O.18/2018</a>	1 January 2019	<a href="#">P.12/2018</a>
Charities (Transitional Provisions) (Amendment) (Jersey) Regulations 2019	<a href="#">R&amp;O.101/2019</a>	15 October 2019	<a href="#">P.80/2019</a>

°Projets available at [www.statesassembly.gov.je](http://www.statesassembly.gov.je)

### Table of Endnote References

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- <sup>1</sup> Regulation 1 heading amended by R&O.101/2019
- <sup>2</sup> Regulation 1(2A) inserted by R&O.101/2019