



INCOME TAX ACT 1970

**INCOME TAX (DONATIONS TO CHARITIES) (AMENDMENT)
REGULATIONS 2008**

Approved by Tynwald 19th February 2008

Coming into operation on 6th April 2008

In exercise of the powers conferred on the Treasury by section 61F(1) of the Income Tax Act 1970 (a), and of all other enabling powers, the following Regulations are hereby made:-

Citation and commencement

1. These Regulations may be cited as the Income Tax (Donations to Charities) (Amendment) Regulations 2008 and, subject to section 61F(2) of the Income Tax Act 1970, shall have effect in respect of qualifying donations made on or after 6th April 2008.

Amendment of Statutory Document 143/96

2. In regulation 4(1) (b) (donations by individuals) of the Income Tax (Donations to Charities) Regulations 1996 (b) for "£6,000" substitute "£7,000".

Revocation

3. The Income Tax (Donations to Charities) (Amendment) Regulations 2007(c) are revoked.

Made this 30th day of January 2008

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations increase the amount in respect of which individuals may claim tax relief for donations to charities from £6,000 to £7,000.