



**INCOME TAX ACT 1970**

**INCOME TAX (DONATIONS TO CHARITIES) (AMENDMENT)  
REGULATIONS 2007**

*Approved by Tynwald*

*20<sup>th</sup> March 2007*

*Coming into operation on 6<sup>th</sup> April 2007*

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 2007 and subject to section 61F(2) of the Income Tax Act 1970, shall have effect in respect of qualifying donations made on or after 6<sup>th</sup> April 2007.

**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 “£5,500” substitute “£6,000”.

Made this 28<sup>th</sup> day of February 2007

Minister for the Treasury

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**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 £5,500 to £6,000.