



MERGER NOTIFICATION FORM

[Section 33]

This form is to be used for notifying a relevant charity merger to the Attorney General. It must be completed and signed overleaf by the transferee charity¹.

Read the notes overleaf before completion.

Please complete legibly in black type or bold block lettering – ALL FIELDS MUST BE COMPLETED

TRANSFEROR(S):

IOM charity number:	Charity name:

TRANSFEEE:

IOM charity number:	Charity name:

DATE PROPERTY TRANSFERRED TO TRANSFEEE²:

SEND THE COMPLETED FORM TO:

Charities Administration
Attorney General's Chambers
Belgravia House
Circular Road
Douglas
ISLE OF MAN
IM1 1AE

Further information and guidance relating to the registration and regulation of charities in the Isle of Man can be found as follows:

- website: www.gov.im/charities
- e-mail: charities@gov.im
- telephone: (01624) 687318

¹ See notes overleaf.

² This is the date on which the transfer of the property involved in the merger took place or (if more than one transfer of property was involved) the date on which the last of those transfers took place.

DECLARATION³

1. I have read the notes on this form.
2. I declare that the information given in this form is correct to the best of my knowledge and belief⁴.
3. I confirm that appropriate arrangements have been made with respect to the discharge of any liabilities of the transferor charity or charities.

Signature:

Date:

Name⁵:

Capacity in which signing on
behalf of the transferee charity⁶:

Charity trustee

Authorised person

NOTES:

1. The Charities Registration and Regulation Act 2019 provides⁷ for the creation of a register of charity mergers which contains an entry in respect of every relevant charity merger which is notified to the Attorney General in accordance with section 33.
2. A “relevant charity merger” is⁸–
 - (a) a merger of two or more registered charities in connection with which one of them (“the transferee”) has transferred to it all the property of the other or others, each of which (“a transferor”) ceases to exist, or is to cease to exist, on or after the transfer of its property to the transferee; or
 - (b) a merger of two or more registered charities (“transferors”) in connection with which both or all of them cease to exist, or are to cease to exist, on or after the transfers of all of their property to a new charity (“the transferee”).
3. Registration of a relevant charity merger is voluntary, but should be considered in cases where there is the possibility that a transferor charity may be the recipient of a future gift, such as a bequest under a supporter’s will. The effect of registration of a charity merger is that any gift to a transferor charity which takes effect on or after the date of registration of the merger automatically takes effect as a gift to the transferee charity⁹. Without registration, the transferee charity would have to remain in existence, and on the register of charities (and subject to the continuing filing requirements), merely to pay over any gifts received. Otherwise, the gift may fail.
4. A notification of a relevant charity merger must be given by the charity trustees of the transferee charity within one month of the date on which –
 - (a) the transfer of the property in the merger has taken place; or
 - (b) if more than one transfer of property is involved) the last of those transfers has taken place.¹⁰

³ To be signed on behalf of the transferee charity.

⁴ Section 50 of the Charities Registration and Regulation Act 2019 provides that a person (“P”) commits an offence if P furnishes information which P knows to be false or misleading in a material particular or recklessly furnishes information which is false or misleading in a material particular.

⁵ This means title, present forenames and present surname.

⁶ The notification form must be signed by a charity trustee or, if the charity is a body corporate, the charity trustees may authorise another person (e.g. the company secretary or equivalent) to sign the form on the charity’s behalf. In the case of a charity trustee which is a body corporate, the signature is of an officer of the body corporate duly authorised for the purpose.

⁷ Section 31

⁸ Section 32

⁹ Section 34

¹⁰ Section 33