

Subsidiary Legislation made under s. 47.

**INCOME TAX (GIFT AID) RULES 2006****(LN. 2006/125)****16.11.2006**

Amending enactments	Relevant current Provisions	Commencement date
LN. 2015-23 <sup>1</sup>	r. 8	1.7.2013

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**ARRANGEMENT OF RULES.**

## Rule

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<sup>1</sup> For the avoidance of doubt, any payment made, or action taken, under the Income Tax (Gift Aid) Rules 2006 from 1 January 2011 shall for all purposes be deemed to have been validly made or taken.

*In exercise of the powers conferred on me by section 47 of the Income Tax Act, I have made the following rules—*

**Title.**

1. These Rules may be cited as the Income Tax (Gift Aid) Rules 2006.

**Interpretation.**

2. For the purposes of these rules—

“charity” means an ecclesiastical or charitable institution or trust of a public character in Gibraltar approved by the Minister by notice in the Gazette;

“qualifying gift” means a gift in respect of which the Commissioner has repaid to the charity an amount calculated in accordance with the provisions of these regulations;

“relevant year of assessment”, in relation to a gift, means the year of assessment in which the gift is made.

**Gift Aid to charities.**

3.(1) The Commissioner shall pay to a charity in the year of assessment following the date of a qualifying gift, an amount equal to the income tax which has been paid by the donor on the gross amount that, before deduction of tax at the standard rate applicable to the donor, is equal to the full amount of the gift and has been paid by the donor to the charity during the previous year of assessment.

(2) Where it is necessary to apportion an amount between specific charities the Commissioner may make such apportionment as he deems proper.

**Qualifying gifts.**

4. For the purposes of rule 3, a gift to a charity by a person (“the donor”) is a qualifying gift if—

- (a) it is made on or after 1 July 2006;
- (b) it satisfies the requirements of regulation 5, and

- (c) the donor gives an appropriate declaration in relation to it to the charity.

**Requirements to be satisfied.**

5. A gift satisfies the requirements of this regulation if–
- (a) it takes the form of a payment of a sum of money;
  - (b) it is not subject to a condition as to repayment;
  - (c) neither the donor nor any person connected with him receives a benefit in consequence of making it;
  - (d) at the time the gift is made, the donor is in receipt of income chargeable to tax in Gibraltar.

**Appropriate declarations.**

6. The reference in rule 4 to an appropriate declaration is a reference to a declaration which–
- (a) is given in such manner as the Commissioner may, from to time, require; and
  - (b) contains such information and such statements as may be so prescribed.

**Duty to submit accounts etc.**

7. The Commissioner may make provision for the purposes of these rules–
- (a) requiring charities to submit such financial accounts as the Commissioner may deem appropriate; and
  - (b) requiring charities to keep records with respect to declarations given to them by donors.

**Maximum sum to which these rules apply.**

8. The aggregate total sum gifted to which these rules apply in any year of assessment shall not exceed £5000 or such other figure as the Minister may, by notice in the Gazette, determine for this purpose.