



**INCOME TAX ACT 1970**

**INCOME TAX (DONATIONS TO CHARITIES) (AMENDMENT)  
REGULATIONS 2002**

*Approved by Tynwald*

19th March 2002

*Coming into operation*

6<sup>th</sup> April 2002

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 2002 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 2002.

**Amendment of S.D. 143/96**

2. In the Income Tax (Donations to Charities) Regulations 1996 (b) in regulation 3 (donations by associations) for “£5,000” substitute “£15,000”.

Made this 8<sup>th</sup> day of March 2002

Minister for the Treasury

---

(a) Vol. XXI p. 260; section 61F inserted by section 9 of 1991 c. 17: (b) S.D. No. 143/96

**EXPLANATORY NOTE**

(This note is not part of the Regulation)

These Regulations provide for an increase in the amount in respect of which companies may claim income tax relief for donations to charities.