



INCOME TAX ACT 1970

**INCOME TAX (DONATIONS TO CHARITIES) (AMENDMENT)
REGULATIONS 2004**

Approved by Tynwald

17th February

2004

Coming into operation

6th April 2004

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 2004 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 2004.

Amendment of S.D. 143/96

2. In regulation 4(1) (b) (donations by individuals) of the Income Tax (Donations to Charities) Regulations 1996 (b) substitute “£5,500” for “£5,000”.

Made this 4th day of February 2004

Minister for the Treasury

(a) Vol. XXI p. 260; section 61F inserted by section 9 of 1991 c. 17; (b) S.D. 143/96

EXPLANATORY NOTE

(This note is not part of the Order)

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