

## A modern and flexible framework

Jersey is a leading, mature and flexible centre for global philanthropic work, and that sets us apart. The Charities (Jersey) Law approved by the States of Jersey on 18 July 2014, and brought into force on 1 May 2018, has created a robust and modern legal framework to support all types of international philanthropic and charitable activity.

Put simply, the legislation is modern and sophisticated, catering for the needs of small local charities as well as global philanthropic enterprises. It is clear that the unique and flexible frameworks provided by the Charities (Jersey) Law are attractive for a wide range of philanthropic and charitable organisations, whilst at the same time they provide the appropriate and expected levels of governance and accountability.

## Key features of The Charities (Jersey) Law



- The introduction of a voluntary register of charities with a restricted section available for structures that do not solicit donations from the public
- The introduction of a Charity Commissioner
- The introduction of a statutory charity test, determined by the Charity Commissioner, for all registered charities, which guarantees that a registered charity can only have charitable purposes (or purposes that are purely ancillary or incidental to any of its charitable purposes) and must provide public benefit
- An entitlement for registered charities to receive charitable tax reliefs and to call themselves a charity
- A modern definition of 'charitable purposes' to include community sporting activity
- Statutory requirements for the governors of a charity (e.g. trustees, directors or foundation council members) to ensure the charity acts in accordance with the law, pursues the stated charitable purposes and delivers public benefit
- The introduction of restrictions on the use of the term 'charity', with only a registered charity being able to call itself a 'charity'

## Jersey: A clear choice for philanthropy

We are leading the way in providing attractive and flexible charitable and non-profit vehicles for philanthropic purposes. We have an enviable reputation as a trusts jurisdiction, flexible companies legislation, one of the widest available arrays of partnership structures and a popular and innovative foundations law. The same benefits that Jersey can offer to facilitate global capital flows, arising from business and commerce, can and are being applied to philanthropic enterprises and distributions.



A full range of service providers



Innovative in the provision of philanthropic services



Experienced philanthropic community



A sophisticated product offering



A strong and modern legal framework for international philanthropic and charitable activity