

Recent changes to charities law in Guernsey

OCTOBER 2025

On 31 October 2025 a new regulation will come into force introducing an important change for certain charities and non-profit organisations (**NPOs**) operating in Guernsey and Alderney.

How is Guernsey's charities law changing?

The change is effected through [Regulation No. 73 - The Charities etc. \(Amendment\) \(Guernsey and Alderney\) Regulations 2025](#), which amends section 10(3) of The Charities etc. (Guernsey and Alderney) Ordinance, 2021.

Under Regulation 73, a charity or NPO that carries out an activity falling within Guernsey's economic substance regime for tax purposes will be required to register with the Guernsey Registry, even if it was previously exempt.

Guernsey's economic substance regime requires entities deriving income from certain 'relevant activities' to demonstrate that they have sufficient substance. This includes ensuring that such activities are directed and managed in Guernsey and that the entity has adequate employees, premises, and expenditure in Guernsey.

If a Guernsey charity or NPO is engaging in an activity that qualifies as a 'relevant activity' under the economic substance regime, then that charity or NPO will be required to register and file a tax return, despite the fact that they may have previously been exempt. Examples of 'relevant activities' include financing/leasing, banking, insurance, holding body, fund management, or intellectual property.

It is important to note that the amendment does not repeal or replace the existing registration regime under the Ordinance and the 2022 Regulations. Guernsey charities and NPOs that already trigger registration under the original criteria (eg by income/assets thresholds or by engaging in international activity) remain subject to registration. In effect, Regulation 73 adds a new registration trigger (via economic substance) for those organisations that engage in 'relevant activities'.

What does this mean for your charity work in Guernsey?

If you are involved in a Guernsey charity or NPO that is currently unregistered but is engaged in any 'relevant activity', it will be important to assess whether you now have a new obligation to register. This will likely involve reviewing your organisation's operations, accounting practices, governance framework, and compliance procedures.

Some organisations that previously considered themselves outside the registration net may now need to apply for registration and adjust their constitutional documents and policies accordingly.

How can Collas Crill help?

This note is a summary of the subject and is provided for information only. It does not purport to give specific legal advice, and before acting, further advice should always be sought. Whilst every care has been taken in producing this note neither the author nor Collas Crill shall be liable for any errors, misprint or misinterpretation of any of the matters set out in it. All copyright in this material belongs to Collas Crill.

The 'third sector' is an umbrella term that covers a variety of different organisations with different legal structures and purposes, belonging neither to the public sector (i.e. the state) nor to the private sector (profit-making private enterprise).

As a business, we are heavily focussed on supporting third sector organisations both in our local communities on local issues and also internationally.

Charities, non-profit organisations (NPOs) and voluntary organisations are increasingly required to plug the gap and perform the social and cultural functions formerly carried out by the public sector.

If you suspect that Regulation 73 may apply to a charity or NPO that you are involved with, please get in touch with a member of our team highlighted to the right of this page.

For more information please contact:



Libby Oliver

Senior Associate | Guernsey

t: +44 (0) 1481 734206 | **e:** libby.oliver@collascrill.com



Angela Calnan

Partner (Advocate) | Guernsey

t: +44 (0) 1481 734233 | **e:** angela.calnan@collascrill.com