CHURCH LEGACY
A lasting gift to your church

A Guide for Testators:
Leaving a Legacy to the Church in the Isle of Man

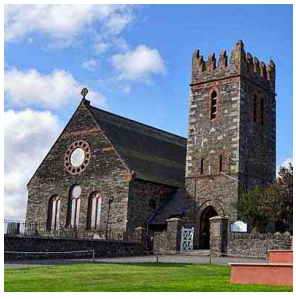
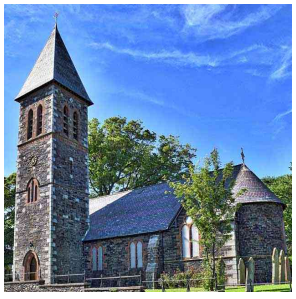
Background

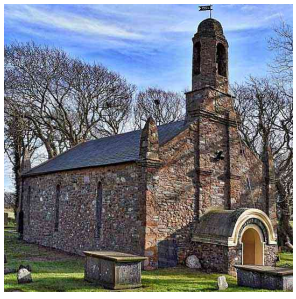
The Isle of Man is not part of the United Kingdom, but a Crown Dependency with its own government and parliament (Tynwald). The Church of England is the Established Church in the Island, which is a separate diocese, the Diocese of Sodor and Man, within the Province of York.

Gifts by donors in the Isle of Man

Donors in the Isle of Man should read the guidance on legacies to the Church set out on the *www.churchlegacy.org.uk* website, and in the printed material supplied by the Archbishops' Council Legacy Service, subject to the following points:

1. References to solicitors should be read as references to advocates.
2. The formalities for making a will in the Isle of Man are the same as in England and Wales.
3. Inheritance Tax is not payable on the estate in the Isle of Man of a person domiciled in the Isle of Man (or elsewhere outside the United Kingdom).
4. Unless the estate or a significant part of it is likely to be subject to Inheritance Tax (in which case see the advice on page 2) —
   (a) A gift to a parish in the Isle of Man should be made to the Parochial Church Council, using one of the forms of words suggested on the webpage *Information for Solicitors*, or on the webpage *Wording for your Will*, on the *www.churchlegacy.org.uk* website. See *www.gumbley.net/diocese.htm#parishes* for the correct names of the parishes. (In the case of the Cathedral parish, the gift should be made to the Chapter of the Cathedral Church.)
   (b) A gift to the Diocese of Sodor and Man should be made to the **Sodor and Man Diocesan Board of Finance**, using one of the forms of words suggested on the webpage *Information for Solicitors* (above).



5. Parochial Church Councils in the Isle of Man, the Chapter of the Cathedral Church and the Sodor and Man Diocesan Board of Finance are exempt from registration under Isle of Man charities legislation. They therefore do not have registered charity numbers.

Gifts by donors in the United Kingdom

The guidelines on legacies to the Church set out on the *www.churchlegacy.org.uk* website, and in the printed material supplied by the Archbishops' Council Legacy Service, apply for the most part to gifts to the Diocese of Sodor and Man or to parishes within the Diocese.

However, there is a major difference which donors in the United Kingdom should bear in mind (and draw to the attention of their solicitor):

> **Parochial Church Councils in the Diocese, the Chapter of the Cathedral Church and the Sodor and Man Diocesan Board of Finance, are not recognised as charities by HM Revenue and Customs. Therefore a simple gift to such a body is not exempt from Inheritance Tax.**

A gift by a donor in the United Kingdom to a parish in the Isle of Man or to the Diocese should therefore be made to the **Sodor and Man Diocesan Association**, a charity registered in England and Wales (no. 507933), accompanied by a "letter of wishes" indicating how the gift is to be applied.

If it is for the benefit of a particular parish, see *www.gumbley.net/diocese.htm#parishes* for the correct name.

A suitable form of gift is as follows:

> "I give [_____ % of my residuary estate] OR [£ _____ (_____ pounds only)] free of all taxes to the Sodor and Man Diocesan Association (507933), and I request (without creating any binding trust or legal obligation) that in applying the same the Association give effect to any written expression of wishes left by me relating to the distribution, and I declare that the receipt of an officer of the Association shall be a sufficient discharge to my executors and trustees."

For information about letters of wishes, see the booklet *The Legacy Service from the Church of England.* One of the forms of letter in the booklet may be used, suitably adapted and addressed to the Sodor and Man Diocesan Association, c/o Bishop's House, The Falls, Tromode, Douglas, Isle of Man IM4 4PZ.

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See also A Guide for Advocates: Leaving a Legacy to the Church in the Isle of Man.

Further material may be obtained from www.churchlegacy.org.uk *or from the National Legacy Officer, Church House, Great Smith Street, London SW1P 3AZ. However, some of the advice in such material is based on United Kingdom law, and should be read subject to this Guide.*