

TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND APPROVED BODIES

“Appropriate Certificate” for the purposes of Section 848A Taxes Consolidation Act, 1997  
(To be completed by PAYE -Only taxpayers)

(BLOCK CAPITALS PLEASE)

I certify that I \_\_\_\_\_ (name) have made a donation  
to \_\_\_\_\_ (eligible charity/approved body  
– See Note 1 overleaf)  
in the sum of (in words) \_\_\_\_\_ € (Total donated).  
in the year ended 31 December, \_\_\_\_\_ (the relevant year of assessment) and that

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax for the above year on the grossed up amount of the donation (See Note 2 overleaf),
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation,
- the donation was paid in money,
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the eligible charity or approved body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250 in the above year of assessment.
- I was not directly associated (i.e. either as an employee or member) with the charity/approved body at the time the donation was made. (See Note 3 overleaf) (If you are/were directly associated with the charity/approved body at the time the donation was made then please complete the additional declaration at the bottom of the form\*

PPS No. \_\_\_\_\_ Rate of Tax: Standard 20% Higher 42%  
(Tick whichever is appropriate)

Signature \_\_\_\_\_ Date \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number \_\_\_\_\_

**N.B. This certificate should be completed by donors who pay tax under the PAYE tax system ONLY. A donor who is taxed under the self-assessment system but who may also pay some tax under the PAYE system should claim relief in his / her own self-assessment tax return.**

- \* The following additional declaration is to be completed where there was a direct association between the donor and the charity/approved body at the time the donation was made (See Note 3 overleaf)
- I declare that the aggregate amount of all donations made by me to this body, or to other charities/approved bodies with which I am also directly associated, does/does not (delete as appropriate) exceed 10% of my income in that year of assessment.

Signature \_\_\_\_\_ Date \_\_\_\_\_

When you have completed this certificate, please forward it to the eligible charity or approved body to which you made your donation

## NOTES TO APPENDIX 2

1. An "eligible charity" means any charity in the State which is authorised in writing by the Revenue Commissioners for the purpose of this Scheme, whereas an "approved body" means

- Educational institutions or bodies in the State including primary, second level or third level.
- STEIF i.e. The Scientific and Technological Education (Investment) Fund
- A body approved for Education in the Arts by the Minister for Finance.
- Other bodies such as First Step Ltd, Malting Research Committee, European Research Institute of Ireland, Equine Foundation, Dun Research Foundation, Institute of Ophthalmology, Mater College for Research and Postgraduate Education, St Luke's Institute of Cancer Research, US-Ireland Alliance Limited, Foundation for Investing in Communities Ltd. and a body to which section 209 of the Taxes Consolidation, 1997 applies. (see Chy 2 leaflet for full details )

2. The phrase "grossed up amount of the donation" means the amount, which after deducting income tax leaves the amount of the donation. For example,

- On the **standard rate** of 20%, the grossed up amount of a donation of €500 is €625 (i.e.  $€500 \times \frac{100}{80}$ ). The tax associated with the donation is €125.
- On the **higher rate** of 42%, the grossed up amount of a donation of €500 is €862 (i.e.  $€500 \times \frac{100}{58}$ ). The tax associated with the donation is €362.

3. In the case of donations made on or after 6 February, 2003, tax relief will be **restricted to 10%** of the total income of the individual for the relevant year of assessment **where there is a direct association between the donor and the charity/approved body at the time the donation is made** e.g. where the donor is an employee or member of the charity/approved body. (*Full details of 10% restriction are set out in the 2003 Finance Act*)

### Repayment of tax to the eligible charity or approved body

For repayment purposes, the details contained in the Appropriate Certificates must subsequently be forwarded by charities and approved bodies to Revenue at the end of the tax year in an agreed electronic format together with a completed Claim Form 848A. Where the charity or approved body does not have the facilities to forward the details electronically, they may be given in writing in a format approved by Revenue. All repayment claims should be sent to the Inspector of Taxes, Claims Section, 9/15 Upper O'Connell Street, Dublin 1 (Ph: (01) 8655000, Fax: (01) 8746862). Email: [DIRD@revenue.ie](mailto:DIRD@revenue.ie)

### *Further Information:*

You can obtain further information from:

Office of the Revenue Commissioners,  
Charities Section,  
Government Offices,  
Nenagh, Co. Tipperary

Phone: (067) 44302, 44181 Lo call 1890 25 45 65 Ext. 63302/63181

Email: [charities@revenue.ie](mailto:charities@revenue.ie)

Internet website: <http://www.revenue.ie>

or from your local Tax Office.