

# Appropriate Certificate

# CHY2 Cert

## 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 donors who are solely PAYE taxpayers)**

**(BLOCK LETTERS PLEASE)**

I certify that I  (name) have made a donation

to  (eligible charity/approved body - see Note 1 overleaf)

in the sum/value of  (in words)

€  (total donated) **(Minimum Donation €250)**

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,
- The donation was made in money/designated securities (delete as appropriate),
- I have paid Income Tax/Capital Gains Tax of an amount equal to Income Tax/Capital Gains Tax for the above year on the grossed up amount of the donation (see Note 2 overleaf),
- I am not self-assessed for tax purposes,
- 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 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,
- I was not directly associated (i.e. either as an employee or member) with the eligible charity/approved body at the time the donation was made (see Note 3 overleaf). *If you are/were directly associated with the eligible 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  Higher   
(tick  highest rate of tax paid)

Signature

Address

  
  

Date

Telephone No.

**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 tax 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 eligible charity/approved body at the time the donation was made (see Note 3 overleaf)

I **declare** that the aggregate value of all donations made by me to this body, or to other eligible 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 Appropriate Certificate CHY2 Cert

1. An “eligible charity” means any charity 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,
  - ◆ A body approved for Education in the Arts by the Minister for Finance,
  - ◆ A body to which Section 209 Taxes Consolidation 1997 applies (see Leaflet CHY2 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.  $€500 \times 100 \div 80$ ). The tax associated with the donation is €125.
  - ◆ On the **higher rate** of 41%, the grossed up amount of a donation of €500 is €847.46 (i.e.  $€500 \times 100 \div 59$ ). The tax associated with the donation is €347.46.
3. 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 eligible charity/approved body at the time the donation is made**, e.g. where the donor is an employee or member of the eligible charity/approved body. *(Full details of 10% restriction are set out in Finance Act 2003, available on Revenue’s website [www.revenue.ie](http://www.revenue.ie))*
4. An overall restriction applies to tax relief schemes as introduced by Section 17 of the Finance Act 2006.

## 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 format together with a completed **Form 848A Donations Scheme**, available on Revenue’s website [www.revenue.ie](http://www.revenue.ie) or from the Revenue office below.

All repayment claims should be sent to:

Office of the Revenue Commissioners,  
Collector-General’s Division,  
Charity Claims Unit,  
Government Offices,  
Nenagh,  
Co. Tipperary

Phone: 067-63400      Ext. 63308/63142/63305      or      Lo Call 1890 666 333      Ext. 63308/63320/63305

## Further Information

You can obtain further information on the Donations Scheme by contacting the above office or Email: [charityclaims@revenue.ie](mailto:charityclaims@revenue.ie) or from your local Revenue Office.