

Tax Efficient Charitable Donations

If a donor gives more than €250 donation to charity either in the form of a lump sum payment or by way of direct debits/standing order where the amount for each year is more than €250, the donation may qualify for tax relief.

The arrangements for allowing tax relief on donations will depend on whether the donor is (1) a PAYE-only taxpayer or (2) an individual on Self-assessment or (3) a company.

1. For a **PAYE-only** taxpayer (excluding company directors), the relief will be given to the charity, rather than by way of a separate claim to tax relief by the donor. In other words, once the taxpayer gives the charity confirmation that they are paying tax, by signing a CHY 2 form, the charity will make the repayment claim for the tax on the donation, if an individual gave a donation of say €250 the charity could claim a refund of tax from the Revenue of €173 for a higher rate tax payer giving a total donation received by the Solas Bhríde Project of €423. There is no further action required by the donor. It doesn't cost anymore than your original donation.

[See page 2 for CHY 2 form.](#) Please return completed form to Solas Bhríde.

- 2 In the case of a donation made by an individual who pays tax on a **Self-Assessment** basis, which includes everyone who is required to submit a tax return by the 31st October each year, the individual will claim the relief based on the donation. Similarly, in the case of a donation made by an individual who pays portion of his/her tax under the Self-assessment system but who also pays tax under the PAYE tax system, i.e. company directors. If they gave a donation of €250 they could claim tax relief, of up to €102.50 if they are a higher rate tax payer, so that the donation effectively only cost the donor €147.50.

[Please click here to request a receipt and enter the following details name, address, donation amount and contact number](#)

- 3 In the case of **Corporate** donations, the company will claim a deduction for the donation as if it were a trading expense. In the example of a donation of €250 the effective cost to the company would be €218.75.

[Please click here to request a receipt and enter the following details name, address, donation amount and contact number](#)

For further information on making a donation or for information on tax relief call 045 522890

Registered Charity No. CHY 6924

Thank you.

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)
 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

