

# TAX RELIEF FOR DONATIONS TO AN APPROVED SPORTS BODY



**“Appropriate Certificate” for the purposes of Section 847A TCA 1997  
(To be completed by donors who are solely PAYE taxpayers)**

**(BLOCK LETTERS PLEASE)**

I certify that I  (*name*) have made a donation  
to  (*Approved Sports Body - see Note 1 overleaf*)  
in the sum of  (*in words*)  
€  (*total amount 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,
- ◆ I have paid 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),
- ◆ 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 including the right to membership of the approved sports body or a right to use the facilities of that body,
- ◆ The donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the approved sports body other than by way of gift, from me or a person connected with me.

PPS No.

Rate of Tax: Standard  Higher   
(tick  whichever is appropriate in your case)

Signature

Address

Date  /  /  Telephone No.

**NOTE: 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.**

When you have completed this certificate, **please forward it to the Approved Sports Body** to which you made your donation.

## NOTES

1. An Approved Sports Body means a body which is in possession of:
  - ◆ a certificate from the Revenue Commissioners stating that in their opinion the body is a body to which Section 235 TCA 1997 applies and,
  - ◆ a valid tax clearance certificate,

but does not include a body to whom the Revenue Commissioners have given notice under Section 235(1) TCA 1997.

2. The phrase “grossed up amount of the donation” means the amount, which after deducting income tax leaves the amount of the donation.

### **Examples of Donations for the 2017 tax year:**

- ◆ On the **standard rate** of 20%, the grossed up amount of a donation of €250 is €312.50 (i.e.  $€250 \times 100 \div 80$ ). The tax associated with the donation is €62.50.
- ◆ On the **higher rate** of 40%, the grossed up amount of a donation of €250 is €416.67 (i.e.  $€250 \times 100 \div 60$ ). The tax associated with the donation is €166.67.

## **Repayment of tax to the Approved Sports Body**

For repayment purposes, the details contained in the Appropriate Certificates must subsequently be forwarded by approved sports bodies to Revenue at the end of the tax year in an agreed format together with a completed **Form 847A Donations Scheme**, available on Revenue’s website [www.revenue.ie](http://www.revenue.ie) or from any Revenue office.

All repayment claims should be sent to your local Revenue office.

## **Further Information**

You can obtain further information on the Donations Scheme by contacting your local Revenue office.

Contact details for all Revenue offices are available on Revenue’s website [www.revenue.ie](http://www.revenue.ie)