

## TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND OTHER APPROVED BODIES



This form should be completed by donors who are **individuals**.

In completing Form CHY3 (Enduring Certificate) for a period of 5 years, you should **not** complete Form CHY4 (Annual Certificate) for any tax year within that period in respect of the same Charity / Approved Body.  
(see guidance notes)

**COMPLETE IN BLOCK LETTERS**

Name of Donor:

PPS Number (PPSN):

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Address

(incl. Eircode):

Phone No.:

Email Address:

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

First tax year to which this certificate applies:

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I understand the following,

1. This certificate is valid for the above tax year and each of the four following tax years, unless I notify the approved body of its cancellation.
2. The approved body may apply to the Revenue Commissioners for tax relief in respect of my donations during the lifetime of this certificate and any tax repaid to the body cannot be claimed by me, or repaid to me, or to any other approved body.
3. I grant permission to the approved body to use my PPSN for the purpose of claiming tax relief on my donations during the lifetime of this enduring certificate or a renewed enduring certificate.
4. I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.
5. I must be resident in the State for each tax year in which I make a donation.
6. A donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and / or designated securities and that tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess of €1,000,000.
7. Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.
8. A donation cannot be subject to a condition as to repayment nor can it be conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.
9. The amount of my aggregate annual donations to an approved body (or bodies) with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and tax relief will not apply to any donations in excess of that amount.
10. I must pay income tax and / or capital gains tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).

Please tick ☒ the box if you are associated with the approved body named in this certificate (see Notes)

☐

**You are associated with an approved body if at the time you make a donation you are an employee or member of the body, or of another approved body which is associated with the body.**

Signature:

Date:

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**PLEASE FORWARD YOUR COMPLETED CERTIFICATE TO THE APPROVED BODY**

## Guidance Notes for completion of Enduring Certificate CHY3

Section 848A of the Taxes Consolidation Act (TCA) 1997 provides for tax relief in respect of charitable donations by self-assessed or PAYE taxpayers. This tax relief is provided to the approved body rather than to the donor. It relates to donations made from 1 January 2013.

For the purposes of the Charitable Donations Scheme (CDS) a donation is grossed up at the rate of 31%. The approved body is deemed to have received the grossed-up amount net of tax deducted.

It is important to note that a donor is not entitled to a repayment of any part of the tax that has been repaid to the approved body under this scheme. This includes claims for tax relief for medical expenses. See example.

### Example

Joan makes a cash donation of €1,000 to an approved body in the tax year 2018. Under this scheme the body is deemed to have received a donation of €1,449.27 (€1,000 grossed up at 31%) less tax deducted of €449.27.

On the assumption that Joan has paid income tax for 2018 of at least €449.27, the approved body can obtain a refund of that amount. This can be claimed after the end of the tax year 2018.

The amount repaid to an approved body cannot exceed the amount of tax paid by the donor for the year in question. If Joan's income tax liability for 2018 is €350, and she has paid this amount, the repayment to the approved body is restricted to that amount.

**Joan is not entitled to a repayment of any part of the tax that has been repaid to the approved body.**

## 1. Approved bodies

The following are approved bodies for the purposes of the scheme of tax relief for donations:

- an eligible charity, i.e. any charity which is authorised by the Revenue Commissioners to operate this tax relief scheme;
- educational institutions or bodies including primary, second level or third level, as described in Part 1 of Schedule 26A TCA 1997;
- a body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997;
- a body to which section 209 TCA 1997 applies.

A list of resident and non-resident charities authorised for the purposes of the CDS is available at:

**<https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/charitable-donation-scheme/index.aspx>**

## 2. Completing an Enduring Certificate

You should complete an CHY3 Enduring Certificate if you wish to allow an approved body to claim tax relief in respect of donations to that body during the lifetime of the certificate. You can complete this form in respect of some or all of the approved bodies to which you make donations. This certificate is valid for a period of five years. You can cancel it before the end of that period. There is no obligation to complete a CHY3 certificate in respect of your donations.

## 3. Renewal and cancellation of Enduring Certificate

The approved body may contact you about renewal of your certificate. Alternatively, you can advise the body in question to renew it. If you wish to cancel your certificate you must notify the approved body. You must advise the approved body of any change in your circumstances that would affect its entitlement to claim tax relief in respect of your donations.

#### 4. Thresholds for tax relief purposes on the amounts donated

There are some limits in place for tax relief purposes.

- a donation to any one approved body must, for tax relief purposes, be in the form of money and / or designated securities\*.
- the donations must amount in aggregate to at least €250 in a tax year;
- the aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000;
- if you are associated with an approved body, or bodies, the amount of your donations to that body, or bodies is for tax relief, limited to an amount equivalent to 10% of your total income. It should be noted that these limits apply solely for the purposes of tax relief on your donations. They do not impose any restrictions on the amount you can donate to an approved body.

\*Designated securities are quoted shares and debentures.

These limits apply solely for the purposes of tax relief on your donations. They do not impose any restrictions on the amount you can donate to an approved body.

#### 5. Association with an approved body

You are associated with an approved body if at the time you make a donation you are an employee or member of that body, or of another approved body associated with the former. One approved body is deemed associated with another if it could reasonably be considered that:

- the activities carried on by both bodies are or can be, directed by the same person or by broadly the same group or groups of persons, or
- the same person or broadly the same group or groups of persons exercise or can exercise control over both bodies.

You should advise the approved body of any changes to your association with that body during the lifetime of your certificate.

The aggregate of your donations in a tax year to all approved bodies with which you are associated cannot exceed 10% of your total income for that year. The amounts of those donations exceeding the 10% limit are not considered relevant donations. Tax relief is not available on that excess amount.

#### Further Information

You can obtain further information on the Charitable Donations Scheme from:

Revenue website <https://www.revenue.ie/en/companies-and-charities/charities-and-sports-bodies/charitable-donation-scheme/index.aspx>

Telephone: 01 738 3680

Email using MyEnquiries service available in ROS or [myAccount](#)

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.