# 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)

Date

1					(name) ha	ave made	a donation	
			(4	Approved S <sub>l</sub>	ports Body -	- see Note	e 1 overleat	
of							(in words)	
		(total amour	nt donated	d)				
in the year ended 31 December			(the relevant year of assessment) and that					
dor ve p ssec n no ther sequ rove dor ocial	nation was made aid income tax of up amount of the self-assessed for any personation was not suffer the acquired with, the acquired incomplete and with, the acquired incomplete and self-acquired with, the acquired with, the acquired with, the acquired with, the acquired incomplete and self-acquired with, the acquired with, the acquired with, the acquired incomplete and self-acquired with, the acquired incomplete and self-acquired with acquired incomplete and self-acquired inc	e in money, of an amount ene donation (so or tax purpose n connected wi made this don r a right to use ubject to a con uisition of prop	equal to ir ee Note 2 es, ith me ha ation incl the facili dition as perty by the	ncome tax for ever received uding the rightes of that be to repayment approved	or the above or will receight to memboody, nt nor condi	ive a bene pership of tional on,	efit in the or	
			Rate o	<b>f Tax</b> : Stand		Higher te in your		
	es re dor ve p ssed n not ther sequ rove dor ocial	ended 31 December as resident in the State donation was made we paid income tax of seed up amount of the not self-assessed if ther I nor any person sequence of having roved sports body or donation was not supported with, the acqueries	cended 31 December  as resident in the State for the relevant donation was made in money, we paid income tax of an amount essed up amount of the donation (so not self-assessed for tax purposes ther I nor any person connected with sequence of having made this don roved sports body or a right to use a donation was not subject to a connected with, the acquisition of proportions.	(total amount donated ended 31 December  as resident in the State for the relevant year donation was made in money, we paid income tax of an amount equal to in seed up amount of the donation (see Note 2 in not self-assessed for tax purposes, ther I nor any person connected with me has sequence of having made this donation inclinated and the sequence of the sequenc	(total amount donated)  ended 31 December (the relevant year of assessment of a series of an amount equal to income tax for seed up amount of the donation (see Note 2 overleaf), in not self-assessed for tax purposes, ther I nor any person connected with me have received sequence of having made this donation including the right of the donation was not subject to a condition as to repayment ociated with, the acquisition of property by the approved ifft, from me or a person connected with me.  Rate of Tax: Stand	(total amount donated) ended 31 December (the relevant year of an as resident in the State for the relevant year of assessment, and donation was made in money, we paid income tax of an amount equal to income tax for the above assed up amount of the donation (see Note 2 overleaf), an not self-assessed for tax purposes, ther I nor any person connected with me have received or will receive sequence of having made this donation including the right to membroved sports body or a right to use the facilities of that body, and donation was not subject to a condition as to repayment nor conditionated with, the acquisition of property by the approved sports body iff, from me or a person connected with me.  Rate of Tax: Standard	(total amount donated)  ended 31 December (the relevant year of assessment) as resident in the State for the relevant year of assessment, donation was made in money, we paid income tax of an amount equal to income tax for the above year on the sed up amount of the donation (see Note 2 overleaf), an not self-assessed for tax purposes, ther I nor any person connected with me have received or will receive a benefit sequence of having made this donation including the right to membership of roved sports body or a right to use the facilities of that body, and donation was not subject to a condition as to repayment nor conditional on, ociated with, the acquisition of property by the approved sports body other the lift, from me or a person connected with me.	

NOTE: This certificate should be completed by donors who pay tax under the PAYE tax system ONLY.

Telephone No.

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.

SPR1 Cert

#### 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 2010 tax year:**

- On the standard rate of 20%, the grossed up amount of a donation of €250 is €312.50 (i.e. €250 x 100 ÷ 80). The tax associated with the donation is €62.50.
- ◆ On the **higher rate** of 41%, the grossed up amount of a donation of €250 is €423.73 (i.e. €250 x 100 ÷ 59). The tax associated with the donation is €173.73.

## 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** 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

