

# Revenue



## 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 PAYE-only taxpayers)

(BLOCK CAPITALS PLEASE)

I certify that I, \_\_\_\_\_ have made a donation

to **Multiple Sclerosis Ireland.**

in the sum of (amount in words) \_\_\_\_\_

€ \_\_\_\_\_ (total donated)

in the year ended 31 December 2012 and that

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax for the above year on the grossed up amount of the donation,
- 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 paid in money,
- 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, and
- I am not self-assessed for tax purposes.
- I was not directly associated (i.e. either as an employee or member) with the charity/approved body at the time the donation was made. (If you are/were directly associated with the charity/approved body at the time the donation was made then please complete the additional declaration at the bottom of the form\*

Don't know your PPS no.? See your pay slip or social services card or ask your employer/tax office.

PPS No:

Rate of Tax: Standard 20% ☐ Higher 41% ☐

Tick whichever is appropriate

Signature \_\_\_\_\_ Date \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number \_\_\_\_\_

**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 relief in his/her own self-assessment tax return for 2012 and prior years.**

\* The following additional declaration is to be completed where there was a direct association between the donor and the charity/approved body at the time the donation was made (See Note 3 on <http://www.revenue.ie/en/tax/it/forms/chy2cert-charity.pdf>)

- I declare that the aggregate amount of all donations made by me to this body, or to other 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 \_\_\_\_\_

**NOTE: IF YOU GAVE €250+ TO OTHER CHARITIES, PLEASE COMPLETE EACH CHY 2 FORM THEY SEND YOU TOO. THERE IS NO LIMIT TO THE NUMBER OF ELIGIBLE GOOD CAUSES WHO CAN GET TAX RELIEF ON YOUR DONATIONS.**

**Thank you for taking the time to fill in this form.**  
Please return it to us in this pre-paid envelope.