

Claim for Repayment of Income Tax in respect of Donations by PAYE Taxpayers to Approved Bodies under Section 848A TCA 1997.

Section 848A, Taxes Consolidation Act 1997 (inserted by Section 45 Finance Act 2001) requires claims for repayment to be filed electronically. Approved Bodies filing repayment claims should forward completed Form 848A and diskette with return data meeting the following specifications:

1) Form 848A Donor data:

Each file should take the format of a header record followed by one detail record for each donor to the approved body and finishing with a trailer record. (For convenience, the set of records will be called a "Repayment Block") The record size for all records is 143 characters. An end of record separator as described in section 11 should follow each record.

2) Header Record:

Record type - "HR". Size is 143 characters

3) Detail Record:

Record type - "PR". Size is 143 characters.

4) Trailer Record:

Record type - "TR" .Size is 143 characters.

5) Definitions:

"NUMERIC" is used to specify the number values of zero (0) through nine (9).

"TEXT" is used to specify all alphabetical and numerical characters.

6) File Name:

The diskette returned must contain at least one ASCII text file suitably named (the expected name is "ABD" or your Registration Number with a suitable extension e.g. "0000001B" or "0000001B.ABD" or "0000001B.001" - the latter to be used where more than one claim is filed for the tax year). The file must contain at least one repayment block. The preferred option would be only one file per Tax Reference Number namely RegNumber.ABD

7) Individual Code Validation:

All dates should be in the format DDMMYY. All fields on all records are mandatory fields. Therefore no field should be left blank.

8) Header Record Table:

Header Record

Field No	Field Description	Size	Location	Field Type	Notes
1	Record Type	2	1-2	Fixed	Value is "HR"
2	Tax Year	4	3-6	Numeric	YY1YY2 (e.g. 0001) or YYYY (e.g. 2001)
3	Approved Body: Name	60	7-66	Text	
4	Approved Body: Tax Reference Number	8	67-74	Text	e.g. 0000001B (7 digits & a valid check character)
5	Approved Body: Category	1	75	Text	1 = Charity; 2 = Educational Institution; 3 = Education In The Arts; 4 = Named in Schedule 26A
6	Approved Body: Identification Number	8	76-83	Text	Charity No.: Format "CHY12345" if Category = 1 Roll No.: Format "00012345" if Category = 2 Enter spaces if category = 3 or 4
7	Date	6	84-89	Numeric	Format DDMMYY
8	Claim Number	1	90	Numeric	1 = First Claim for this year; 2 = Second Claim etc.
9	Claim Type	1	91	Numeric	1 = Original; 2 = Supplementary
10	Administrator/Trustee/Officer	20	92-111	Text	
11	Contact Name	20	112-131	Text	
12	Contact Phone Number	12	132-143	Text	Parentheses not required
Total Length			143		

Header Record validation rules by field:

Record Type: must be "HR"

Tax Year: Year for which repayment claim is being filed. to be in the following format: '0001' for 2000/2001 (year ended 5th April 2001); 2001 for year ended 31/12/2001.

Approved Body: Name: Text up to 60 characters.

Approved Body: Tax Reference Number: must be a (live) Tax Reference number.

Approved Body: Category: Choose the category applicable to the claimant: 1 = Charity; 2 = Educational Institution; 3 = Education in the Arts where approved by the Minister for Finance; 4 = Institution named in Schedule 26A TCA 1997.

Approved Body: Identification Number: Entry here depends on category chosen. If category = 1, enter CHY Number (format: "CHY00123"); if Category = 2, enter Roll No. (format: "00123456"). Otherwise enter spaces.

Date: DDMMYY. Date of the repayment claim.

Claim Number: Enter '1', if first claim; '2' if second claim etc.

Claim Type: Enter '1' for an original claim or '2' for a supplementary claim.

Administrator/Trustee/Officer: Enter name to which the repayment will be made.

Contact Name: Enter name to queries regarding the return should be directed.

Contact Phone Number: of Contact Name

9) Detail Record Table:

Detail Record

Field No	Field Description	Size	Location	Field Type	Notes
1	Record Type	2	1-2	Fixed	Value is "PR"
2	PPS Number	8	3-10	Text	e.g. 0000001B (7 digits & a valid check character)
3	Surname	20	11-30	Text	
4	First Name	20	31-50	Text	
5	Date of "Appropriate Certificate"	6	51-56	Numeric	Format DDMMYY
6	Amount of Donation at Standard Rate	9	57-65	Numeric	Cents (Euro currency). Use zeros, if nil
7	Amount of Donation at Higher Rate	9	66-74	Numeric	Cents (Euro currency). Use zeros, if nil
8	Filler	69	75-143	Text	Not used

Total Length	143
---------------------	------------

Detail Record validation rules by field:

Record Type: Must be "PR".

PPS Number: Donor's Personal Public Service number per "Appropriate Certificate"

Surname: Donor's surname

First Name: Donor's first name.

Date of "Appropriate Certificate": Date signed by the donor.

Amount of Donation at Standard Rate: as stated on the "Appropriate Certificate".
If this field does not apply enter zero.

Amount of Donation at Higher Rate: as stated on the "Appropriate Certificate".
If this field does not apply enter zero.

Filler: Must be filler out to position 143.

10) Trailer Record Table:

Trailer Record

Field No	Field Description	Size	Location	Field Type	Notes
1	Record Type	2	1-2	Fixed	Value is "TR"
2	Approved Body: Tax Reference Number	8	3-10	Text	e.g. 0000001B (7 digits & a valid check character)
3	Total Amount of Donations at Standard Rate	12	11-22	Numeric	Cents (Euro currency). Use zeros, if nil
4	Total Amount of Donations at Higher Rate	12	23-34	Numeric	Cents (Euro currency). Use zeros, if nil
5	Total Repayment claimed	12	35-46	Numeric	Cents (Euro currency). Use zeros, if nil
6	Total Number of "Appropriate Certificates"	4	47-50	Numeric	e.g. 0059
7	Filler	93	51-143	Text	Not Used
Total Length			143		

Trailer Record validation rules by field:

Record Type: Must be "TR"

Approved Body: Tax Reference Number: must be a (live) Tax Reference number.

Total Amount of Donations at Standard Rate: Sum of amounts stated on the "Appropriate Certificates". If this field does not apply enter zero.

Total Amount of Donations at Higher Rate: Sum of amounts stated on the "Appropriate Certificates". If this field does not apply enter zero.

Total Repayment Claimed: Enter amount claimed on Form 848A.

Total Number of "Appropriate Certificates": Total number of certificates that form the basis for this repayment claim.

Filler: Must be filler out to position 143.

11) Other Rules/Quality Control:

Numeric Fields: All numeric fields should be right justified with leading zeros. Decimal points are not numeric data and should therefore not be input to such a field. Negative signs should never be included in a monetary field. All amounts must be shown in cents (Euro).

Text Fields: All text fields should be left justified. Spaces should be used to complete or fill the field to bring it to the correct length.

End of Record and End of File Markers: There should be an end of record separator (ASCII 13 10, carriage return, line feed) at the end of every record.

In view of the possibility of physical damage, incorrect layout or of difficulty in reading the file, your system must be capable of re-creating it if required. We advise you to retain a copy of the file.